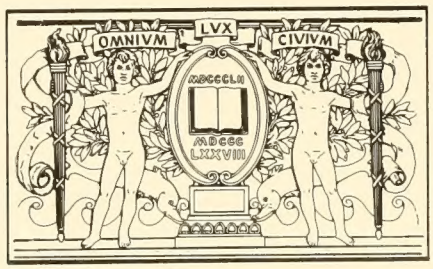
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STATISTICS OF INCOME 1971

INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

Publication 79 (12-73)



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This report annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are foreign and domestic dividends, capital gains and losses, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. A historical summary is provided in each issue.

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STATISTICS OF INCOME 1971

INDIVIDUAL INCOME TAX RETURNS

Department of the Treasury

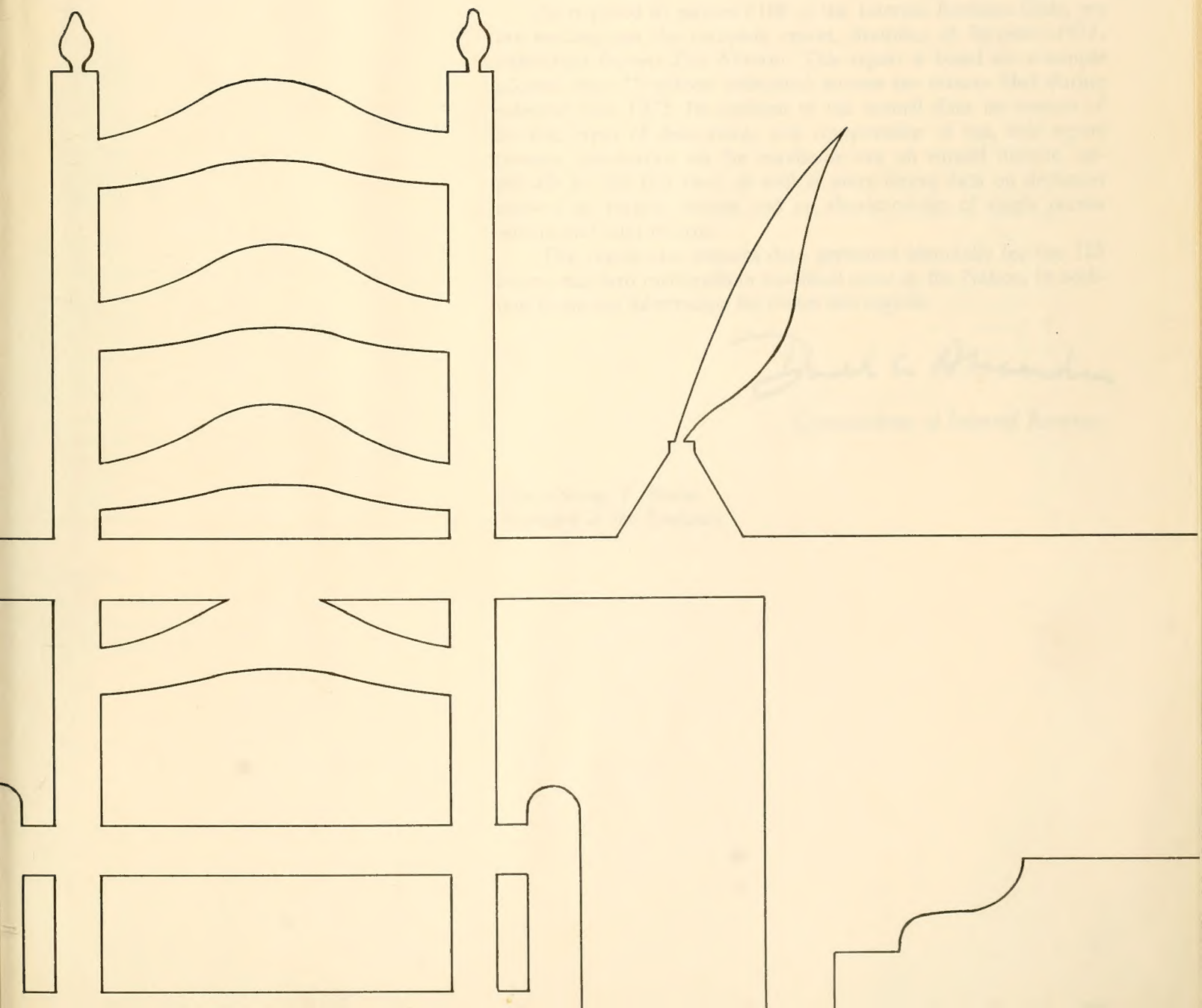
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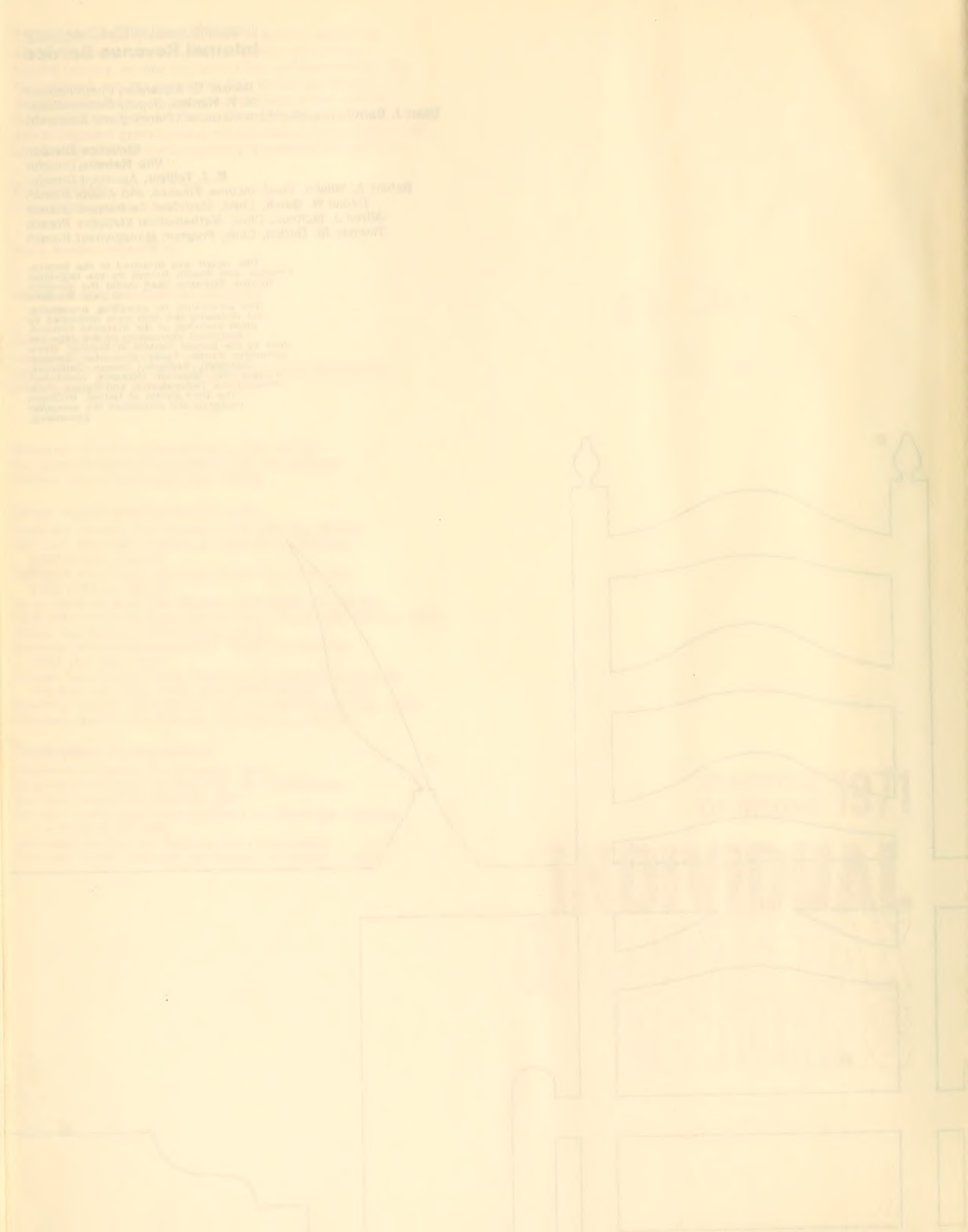
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This report was prepared in the Income, Finance, and Wealth Branch by the Individual Income Statistics Staff under the direction of Jack Blacksin.

The procedures for sampling, processing, and reviewing the data were developed by other branches of the Statistics Division. Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah. The Data Center at Detroit, Michigan designed and conducted the computer processing.





Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C., November 28, 1973.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we are sending you the complete report, *Statistics of Income—1971, Individual Income Tax Returns.* This report is based on a sample selected from 75 million individual income tax returns filed during calendar year 1972. In addition to the annual data on sources of income, types of deductions, and computation of tax, this report presents information on the maximum tax on earned income, applicable for the first time, as well as more recent data on depletion allowed on royalty income and on characteristics of single person returns and joint returns.

This report also features data presented biennially for the 125 largest standard metropolitan statistical areas in the Nation, in addition to annual information for States and regions.

Commissioner of Internal Revenue.

Hon. George P. Shultz,
Secretary of the Treasury.

Foreword

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of Forms 1040 filed by the Nation's taxpayers for income year 1971.

To facilitate its use, this report is organized in ten sections. Each of the first five sections includes text, text tables, and charts, followed by detailed basic tables. A table of contents is provided at the front of each of these sections to permit easy reference to material in that section.

Section 6 contains explanations of the classifications and terms used in this report. The sources and limitations of the data and return-sampling procedures are described in section 7. Historical data for income years 1962 through 1971 are presented in section 8. Reproduction of the 1971 tax forms and instructions (section 9) and an index (section 10) are provided to further aid readers in using and understanding the data.

The Internal Revenue Code of 1954, as amended, provides the legal basis for tax activity detailed in this report. Amendments affecting data for 1971 include:

(1) An increase in the deduction allowance for each exemption to $675,
(2) Introduction of a flat $1,050 low income allowance,
(3) Raising the percentage standard deduction to 13 percent ($1,500 maximum),
(4) Lower tax rates for single persons and heads of households,
(5) Reinstatement and liberalization of the investment credit,
(6) Imposition of higher tax rates on long-term capital gains,
(7) Introduction of a maximum tax on earned income.

These changes in the tax law are explained in greater detail in the affected sections of this report.

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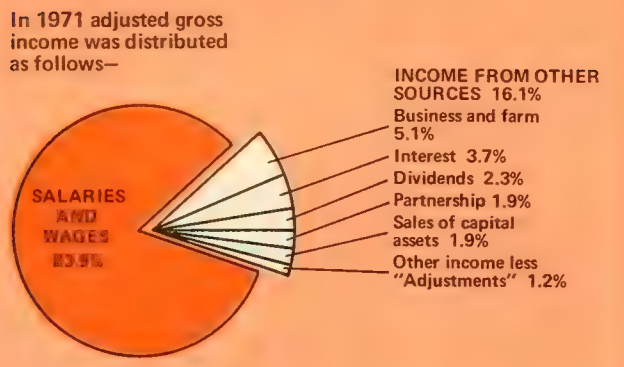
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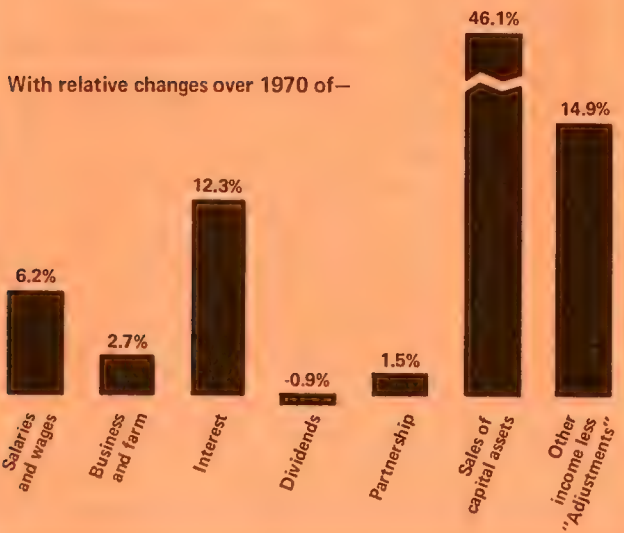
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Chart 1A

Components of income and relative change





Highlights of 1971

Both adjusted gross income and salaries and wages (the largest component of adjusted gross income) increased by more than 6 percent over 1970 while interest rose over 12 percent from the previous year. Other major changes reflected in the 1971 data are a 46 percent increase in net capital gains (after 2 straight years of decreases), a 21 percent decrease in net farm gains, and a general decline in the number of low-income returns filed. While the total number of returns filed increased, the number of returns filed by women (as shown in table 1D) and by persons age 65 or over (as indicated in section 4) decreased. These statistics, as well as others in this report, reflect both economic changes during 1971 as well as the effects of tax law changes contained in the Tax Reform Act of 1969 and Revenue Act of 1971. Major developments for 1971 are summarized in tables 1A to 1D.

Returns Filed by Size of Income

Chart 1B shows that 1971 was the second straight year with a sharp decrease in returns filed by persons with incomes under $5,000. While this income class has been decreasing steadily for most of the past 23 years due to rising levels of income, the sharp decrease in the last 2 years is also related to certain provisions of the Tax Reform Act of 1969. That law not only made many low-income persons nontaxable, but also contained provisions by which such persons would not be required to file for the purpose of

Table 1A.--RETURNS, INCOME, AND TAXES, 1970 AND 1971

All figures are estimates based on samples--number of returns are in thousands, money amounts are in millions

Item	1970	1971	Increase or decrease (-), 1971 over 1970
	(1)	(2)	(3)
Number of returns, total	74,280	74,576	296
Taxable	59,317	59,916	599
Nontaxable	14,962	14,660	-302
Adjusted gross income (less deficit)	631,693	673,619	41,926
Sources of income:			
Salaries and wages (gross)	531,884	564,967	33,083
Business and profession net profit less net loss	30,554	32,038	1,484
Farm net profit less net loss	2,789	2,188	-601
Partnership net profit less net loss	10,900	10,803	-97
Small business corporation net profit less net loss	1,738	2,028	290
Sales of capital assets net gain less net loss	9,007	13,155	4,148
Dividends in adjusted gross income	15,807	15,671	-136
Interest received	22,021	24,731	2,710
Rent net income less net loss	2,427	2,587	160
Royalty net income less net loss	806	859	53
Estates and trusts net income less net loss	1,449	1,579	130
All other sources (net)[1]	9,975	11,855	1,880
Statutory adjustments	7,665	8,848	1,183
Taxable income	401,154	413,987	12,833
Income tax after credits	83,787	85,240	1,453
Self-employment tax	1,830	2,026	196
Additional tax for tax preferences	122	169	47
Total income tax	83,909	85,409	1,500
Total tax liability[2]	85,767	87,469	1,702

[1]Includes income from pensions and annuities, gains and losses from sales of property other than capital assets, state income tax refunds, alimony, and other income or loss.
[2]The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.
NOTE: Amount detail may not add to total because of rounding.

Table 1B.--NUMBER OF RETURNS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME, 1970 AND 1971

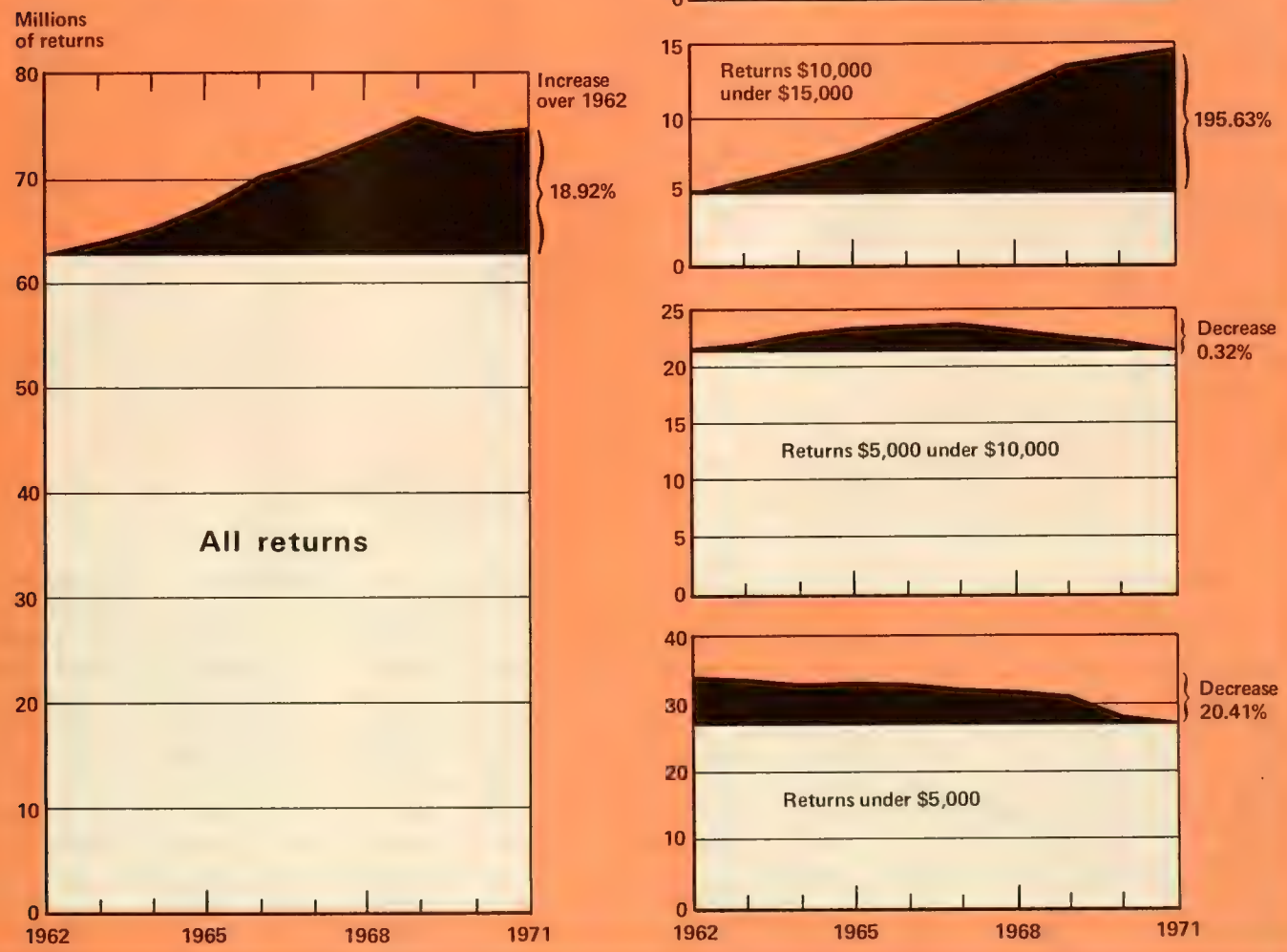
[All figures are estimates based on samples--Data are in thousands]

Size of adjusted gross income and marital status	1970	1971	Change, 1970 to 1971
	(1)	(2)	(3)
All adjusted gross income classes[1]	74,280	74,576	296
Joint returns of husbands and wives	42,376	42,730	354
Separate returns of husbands and wives	2,370	2,091	-279
Returns of heads of households	3,573	3,741	168
Returns of surviving spouses	284	267	-17
Returns of single persons	25,677	25,748	71
Under $5,000 total[1]	28,308	27,155	-1,153
Joint returns of husbands and wives	6,970	6,651	-319
Separate returns of husbands and wives	1,453	1,197	-256
Returns of heads of households	1,696	1,600	-96
Returns of surviving spouses	166	128	-38
Returns of single persons	18,022	17,579	-443
$5,000 under $10,000 total	22,303	21,443	-860
Joint returns of husbands and wives	14,066	12,958	-1,108
Separate returns of husbands and wives	731	682	-49
Returns of heads of households	1,442	1,611	169
Returns of surviving spouses	79	97	18
Returns of single persons	5,985	6,096	111
$10,000 under $15,000, total	14,106	14,604	498
Joint returns of husbands and wives	12,385	12,498	113
Separate returns of husbands and wives	143	165	22
Returns of heads of households	329	405	76
Returns of surviving spouses	25	29	4
Returns of single persons	1,223	1,507	284
$15,000 or more, total	9,563	11,374	1,811
Joint returns of husbands and wives	8,955	10,622	1,667
Separate returns of husbands and wives	42	48	6
Returns of heads of households	105	124	19
Returns of surviving spouses	14	13	-1
Returns of single persons	447	567	120

[1]Includes returns with no adjusted gross income.

Chart 1B

Change in number of returns by size of adjusted gross income, 1962-1971



obtaining a refund for taxes withheld from wages. If an employee filed a Form W–4E (Exemption from Withholding) certifying to his employer that he had had no Federal income tax liability in the previous year and expected to be nontaxable in the current year, then his employer was not to withhold any income taxes from his salary. Since the provisions that made many low-income persons nontaxable first became effective for tax year 1970, and since being nontaxable for 1970 was one of the prerequisites for filing a Form W–4E for 1971, many could not be exempted from withholding until tax year 1971. As table 1C shows, the decrease in the lower income classes was concentrated among nontaxable returns.

Pensions and Annuities

For 1970 and previous years, both fully and partially taxable pensions and annuities were reported on schedule E of Form 1040. For 1971, partially taxable pensions and annuities were still to be reported on schedule E; however, a line was provided on page 2 of Form 1040 for the reporting of fully taxable pensions and annuities. Thus, many taxpayers who had fully taxable pensions and annuities, and did not need to go through a computation to determine the taxable portion, were spared the bother of obtaining and filing a schedule E (see "Pensions and annuities" in the "Explanation of Classifications and Terms"). However, based on a comparison with 1970 data, many taxpayers with fully taxable pensions and annuities may have continued to report such amounts on schedule E. Therefore, the amounts shown in table 1E as "reported on Form 1040" and "reported on schedule E" are not to be taken as analogous to statistics for prior years on "fully taxable" and "partially taxable" pensions and annuities.

Depletion

Taxpayers with an economic interest in mineral deposits,

Table 1C.--ALL RETURNS AND NONTAXABLE RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1969, 1970, AND 1971

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	All returns			Nontaxable returns			Nontaxable returns as a percent of all returns		
	1969	1970	1971	1969	1970	1971	1969	1970	1971
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	75,834	74,280	74,576	12,113	14,962	14,660	16.0	20.1	19.7
No adjusted gross income	459	417	430	459	416	428	100.0	99.7	99.6
$1 under $600	3,983	3,055	2,962	3,983	3,055	2,962	100.0	100.0	100.0
$600 under $1,000	3,309	2,705	2,455	2,650	2,667	2,452	80.1	98.6	99.9
$1,000 under $2,000	7,283	6,288	5,959	2,143	5,029	4,870	29.4	80.0	81.7
$2,000 under $3,000	5,888	5,609	5,370	1,408	1,891	1,633	23.9	33.7	30.4
$3,000 under $4,000	5,385	5,147	5,052	658	953	1,083	12.2	18.5	21.4
$4,000 under $5,000	5,099	5,086	4,927	407	483	575	8.0	9.5	11.7
$5,000 under $6,000	4,838	4,761	4,592	190	216	295	3.9	4.5	6.4
$6,000 under $7,000	4,566	4,655	4,255	92	107	160	2.0	2.3	3.8
$7,000 under $8,000	4,693	4,420	4,398	49	59	82	1.0	1.3	1.9
$8,000 under $9,000	4,386	4,284	4,189	19	38	41	0.4	0.9	1.0
$9,000 under $10,000	4,175	4,174	4,009	15	9	24	0.4	0.2	0.6
$10,000 under $15,000	13,649	14,106	14,604	24	25	37	0.2	0.2	0.3
$15,000 under $20,000	4,722	5,538	6,454	8	7	8	0.2	0.1	0.1
$20,000 under $25,000	1,537	1,909	2,378	3	3	4	0.2	0.1	0.2
$25,000 under $30,000	646	768	969	1	2	2	0.1	0.2	0.2
$30,000 under $50,000	807	918	1,078	2	2	3	0.3	0.2	0.3
$50,000 under $100,000	328	351	405	1	1	1	0.5	0.3	0.3
$100,000 under $200,000	64	62	73	(1)	(1)	(1)	0.7	0.5	0.3
$200,000 or more	19	16	18	(1)	(1)	(1)	1.6	0.7	0.4
Returns under $5,000	31,405	28,308	27,155	11,708	14,493	14,002	37.3	51.2	51.6
Returns $5,000 under $10,000	22,658	22,303	21,443	365	430	602	1.6	1.9	2.8
Returns $10,000 under $15,000	13,649	14,406	14,604	24	25	37	0.2	0.2	0.3
Returns $15,000 or more	8,122	9,563	11,374	16	14	18	0.2	0.2	0.2

[1]Less than 500.

Table 1D.--SOURCE OF INCOME BY MARITAL STATUS AND SEX OF TAXPAYER

[All figures are estimates based on samples--data are in thousands]

Source of income	All returns		Joint returns of husband and wives		Nonjoint returns					
					Total		Filed by men		Filed by women	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income (less deficit)	74,576	673,619,046	42,730	525,241,745	31,847	148,377,301	16,403	76,816,187	15,444	71,561,115
Source of income:										
Salaries and wages (gross)	67,067	564,967,294	38,489	441,195,647	28,578	123,771,645	15,273	68,631,956	13,305	55,139,689
Business or profession profit less net loss	6,391	32,038,344	5,344	29,247,203	1,047	2,791,141	608	1,848,302	439	942,839
Farm net profit less net loss	2,775	2,187,999	2,373	2,018,176	403	169,823	278	142,581	125	27,242
Partnership net profit less net loss	2,139	10,802,992	1,750	9,947,187	388	855,805	232	593,295	156	262,510
Small business corporation net profit less net loss	471	2,028,179	387	1,766,777	84	261,402	56	131,644	28	129,758
Sales of capital assets net gain less net loss	8,088	13,155,001	6,056	10,810,304	2,032	2,344,698	831	974,032	1,202	1,370,666
Sales of property other than capital assets	746	-9,233	653	-1,655	93	-7,578	52	-16,563	41	8,985
Dividends in adjusted gross income	7,519	15,671,048	4,807	9,938,715	2,712	5,732,331	905	1,516,366	1,807	4,215,965
Interest received	34,114	24,731,456	22,941	16,546,715	11,173	8,184,743	4,631	2,481,330	6,542	5,703,413
Pensions and annuities in adjusted gross income	3,469	9,294,407	2,217	6,435,810	1,252	2,858,597	375	950,341	878	1,908,256
Rent net income less net loss	6,373	2,587,404	4,840	1,763,918	1,533	823,486	528	144,965	1,005	678,521
Royalty net income less net loss	547	858,884	406	614,708	141	244,175	50	63,683	91	180,492
Estates and trusts net income less net loss	642	1,579,002	345	782,429	298	796,573	69	147,430	229	649,143
Other sources (net)[1]	8,508	2,569,851	6,678	1,732,610	1,831	837,241	778	183,514	1,053	653,727
Statutory adjustments	7,020	8,847,885	5,703	7,561,096	1,317	1,286,790	819	976,689	498	310,101

[1]Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

Table 1E.--PENSIONS AND ANNUITIES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples - Data are in thousands]

Size of adjusted gross income	Total pensions and annuities in adjusted gross income		Pensions and annuities reported on Schedule E		Pensions and annuities not reported on Schedule E	
	Number of returns	Amount	Number of returns	Pensions and annuities in adjusted gross income	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total[1]	3,469	9,294,407	2,092	5,319,434	1,455	3,974,973
Under $5,000[1]	1,398	2,562,522	839	1,469,933	583	1,092,588
$5,000 under $10,000	1,099	3,129,685	703	1,929,551	430	1,200,135
$10,000 under $15,000	481	1,537,492	264	811,158	224	726,334
$15,000 or more	491	2,064,708	286	1,108,792	218	955,916

[1]Includes returns with no adjusted gross income.

NOTE: Estimates may not add to total because of rounding.

oil and gas wells, or standing timber could offset their royalties from these sources by taking a deduction for depletion. The depletion allowance allowed the taxpayer to recover his investment ("basis") in the property. The basic computation of the depletion allowance—known as cost depletion—involved taking the ratio of resources extracted to total resources and applying that ratio to the taxpayer's basis in those resources. Once the taxpayer's basis was recovered, no more cost depletion was possible. Cost depletion was the only form of depletion available for timber. However, in the case of mineral deposits and oil or gas wells, the taxpayer could claim the larger of cost depletion or percentage depletion. The latter was generally computed as a fixed percentage of gross income from the property. A percentage depletion allowance could be taken even if the taxpayer had already recovered his basis in the property.

Chart 1C

Distribution of selected sources of income by marital status and (on nonjoint returns) by sex



*Includes business or profession, farm, partnership and small business corporation

A taxpayer taking a percentage depletion allowance after he had recovered his basis in the property had a "depletion tax preference." To the extent that depletion claimed in excess of basis, taken together with other tax preference items, was greater than $15,000, it was to be reported as a tax preference on Form 4625 for the purpose of computing an "additional tax for tax preferences" (see section 3 of this report). Depletion tax preference reported on returns showing royalty depletion is shown in column 13 of table 1.13. The amount shown in column 13 differs somewhat from that shown in table 3.8 in that it has been limited to the total royalty depletion allowance shown on schedule E, thus excluding depletion tax preference related to sole proprietorship (schedule C) or partnership income.

Sources of Income and Tax Items

A number of the income and tax items shown in basic tables 1.4 to 1.8 differ slightly from comparable data shown for previous years, due to redesign of the tax form and tax law changes. These include:

1. Alimony.
2. Tax refunds.

These two items were line items on Form 1040 for the first time for 1971. In previous years, these amounts were included in "other sources (net)."

3. Capital gain distributions not reported on schedule D.

The latter also involved a new line item on Form 1040. It was for use by those taxpayers whose capital gains came solely from capital gain distributions. In previous years, such income could be reported along with "other sources"; however, if the taxpayer labelled these amounts correctly as indicated in the instructions, they were combined with net capital gains during statistical processing. Therefore, the net capital gain and loss data, which include both amounts from Form 1040 and schedule D, should be comparable to those available for previous years.

4. Other sources, net.

In 1971, this column no longer included alimony and tax refunds.

5. Gains and losses from sales of property other than capital assets.

For 1971, this item included "ordinary gains from sales of depreciable property" (i.e., that portion of the gain from depreciable property not eligible for capital gain treatment). The latter item, formerly shown separately in Statistics of Income, no longer appeared as a line item on the 1971 schedule D; rather, all ordinary (non-capital) gains and losses were computed on the new Form 4797, and the total gain or loss was shown as one line item on Form 1040. Data from Form 4797 were not tabulated.

6. Investment credit.

While this item was shown for 1970, the only property for which it could be claimed in that year was that purchased under a binding contract in effect prior to April 19, 1969. The Revenue Act of 1971 reinstated the investment credit for property acquired after August 15, 1971. The rules governing qualification for the credit were also liberalized over those in effect prior to 1969—a useful life of 3 rather than 4 years was required for eligibility for the minimum amount of credit.

Table 1.1.--RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income and classes cumulated	All returns					Taxable returns													
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits			Total income tax[3]				
																Percent of--			
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total	Amount	Percent of total[2]	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SIZE OF ADJUSTED GROSS INCOME																			
Total	74,576,407	100.0	[4]673,619,046	100.0	9,033	59,916,372	100.0	[4]651,268,825	100.0	413,425,157	100.0	59,912,020	85,239,774	100.0	85,409,237	100.0	20.7	13.1	1,425
No adjusted gross income	429,622	0.6	-2,715,111	-	-6,320	1,703	(5)	-131,717	-	-	-	-	-	-	11,692	(5)	(7)	(7)	6,866
$1 under $600	2,961,769	4.0	1,021,947	0.2	345	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	-	(*)	(*)
$600 under $1,000	2,454,864	3.3	1,960,847	0.3	799	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,959,276	8.0	8,874,780	1.3	1,489	1,088,981	1.8	1,987,724	0.3	174,450	(5)	1,088,937	24,935	(5)	25,332	(5)	14.5	1.3	22
$2,000 under $3,000	5,370,470	7.2	13,330,979	2.0	2,482	3,737,723	6.2	9,328,797	1.4	2,507,703	0.6	3,737,660	361,415	0.4	361,637	0.4	14.4	3.9	97
$3,000 under $4,000	5,051,628	6.8	17,685,709	2.6	3,501	3,968,451	6.6	13,942,406	2.1	5,367,405	1.3	3,968,376	801,846	0.9	802,015	0.9	14.9	5.8	202
$4,000 under $5,000	4,927,419	6.6	22,166,967	3.3	4,499	4,352,671	7.3	19,616,418	3.0	8,752,081	2.1	4,352,649	1,367,551	1.6	1,367,829	1.6	15.6	7.0	314
$5,000 under $6,000	4,592,210	6.2	25,218,808	3.7	5,492	4,296,925	7.2	23,611,695	3.6	11,777,667	2.8	4,296,881	1,893,951	2.2	1,894,084	2.2	16.1	8.0	441
$6,000 under $7,000	4,255,317	5.7	27,644,579	4.1	6,496	4,095,186	6.8	26,615,793	4.1	14,163,041	3.4	4,095,159	2,314,979	2.7	2,315,001	2.7	16.3	8.7	565
$7,000 under $8,000	4,397,838	5.9	32,916,524	4.9	7,485	4,315,860	7.2	32,305,254	5.0	17,867,257	4.3	4,315,834	2,963,640	3.5	2,963,697	3.5	16.6	9.2	687
$8,000 under $9,000	4,189,378	5.6	35,597,608	5.3	8,497	4,148,319	6.9	35,250,776	5.4	20,260,153	4.9	4,148,266	3,421,367	4.0	3,421,609	4.0	16.9	9.7	825
$9,000 under $10,000	4,008,736	5.4	38,065,290	5.6	9,496	3,985,089	6.7	37,839,967	5.8	22,519,631	5.4	3,985,078	3,867,065	4.5	3,867,180	4.5	17.2	10.2	970
$10,000 under $11,000	3,686,714	4.9	38,699,686	5.7	10,497	3,668,371	6.1	38,507,104	5.9	23,200,928	5.6	3,668,322	4,013,414	4.7	4,013,624	4.7	17.3	10.4	1,094
$11,000 under $12,000	3,283,251	4.4	37,738,196	5.6	11,494	3,275,923	5.5	37,654,262	5.8	23,136,398	5.6	3,275,889	4,050,857	4.8	4,051,188	4.7	17.5	10.8	1,237
$12,000 under $13,000	2,904,463	3.9	36,263,482	5.4	12,485	2,898,684	4.8	36,191,459	5.6	22,882,883	5.5	2,898,652	4,054,941	4.8	4,055,352	4.7	17.7	11.2	1,399
$13,000 under $14,000	2,545,628	3.4	34,348,209	5.1	13,493	2,542,489	4.2	34,305,830	5.3	22,181,120	5.4	2,542,436	3,998,413	4.7	3,998,571	4.7	18.0	11.7	1,573
$14,000 under $15,000	2,184,214	2.9	31,653,846	4.7	14,492	2,181,387	3.6	31,612,947	4.9	20,825,646	5.0	2,181,363	3,810,917	4.5	3,811,082	4.5	18.3	12.1	1,747
$15,000 under $20,000	6,453,851	8.7	110,314,579	16.3	17,093	6,446,017	10.8	110,181,732	16.9	75,513,995	18.3	6,445,529	14,406,142	16.9	14,408,124	16.9	19.1	13.1	2,235
$20,000 under $25,000	2,377,638	3.2	52,524,308	7.8	22,091	2,373,162	4.0	52,426,270	8.0	37,773,005	9.1	2,372,845	7,782,362	9.1	7,784,657	9.1	20.6	14.8	3,280
$25,000 under $30,000	968,565	1.3	26,320,898	3.9	27,175	966,923	1.6	26,275,929	4.0	19,446,712	4.7	966,878	4,308,217	5.1	4,310,142	5.0	22.2	16.4	4,458
$30,000 under $50,000	1,077,844	1.4	40,169,501	5.9	37,268	1,074,960	1.8	40,059,762	6.1	30,725,112	7.4	1,074,395	7,890,320	9.3	7,898,578	9.2	25.7	19.7	7,348
$50,000 under $100,000	404,692	0.5	26,694,891	3.9	65,963	403,614	0.7	26,623,185	4.1	21,115,790	5.1	403,308	7,293,001	8.6	7,314,240	8.6	34.6	27.5	18,122
$100,000 under $200,000	72,856	0.1	9,532,788	1.4	130,844	72,638	0.1	9,504,368	1.5	7,524,584	1.8	72,416	3,382,772	4.0	3,411,495	4.0	45.3	35.9	46,966
$200,000 under $500,000	15,089	(5)	4,274,524	0.6	283,287	15,022	(5)	4,255,831	0.7	3,242,624	0.8	14,922	1,755,620	2.1	1,790,508	2.1	55.2	42.1	119,192
$500,000 under $1,000,000	2,192	(5)	1,472,924	0.2	671,955	2,180	(5)	1,464,342	0.2	1,100,562	0.3	2,157	666,692	0.8	686,290	0.8	62.4	46.9	314,812
$1,000,000 or more	883	(5)	1,842,287	0.3	2,086,395	880	(5)	1,835,792	0.3	1,365,856	0.3	870	809,278	0.9	845,178	1.0	61.9	46.0	960,430
CUMULATED FROM SMALLEST SIZE OF ADJUSTED GROSS INCOME																			
No adjusted gross income	429,622	0.6	-2,715,111	-	-6,320	1,703	(5)	[6]131,717	-	-	-	-	-	-	11,692	(7)	(7)	(7)	6,866
Under $600	3,391,391	4.5	[6]1,021,947	0.2	301	1,717	(5)	[6](*)	(5)	-	-	-	-	-	11,726	(5)	(7)	(7)	6,829
Under $1,000	5,846,255	7.8	2,982,794	0.4	510	4,917	(5)	2,899	(5)	554	(5)	(*)	(*)	(*)	11,824	(5)	(7)	(7)	2,405
Under $2,000	11,805,531	15.8	11,857,574	1.8	1,004	1,093,898	1.8	1,990,623	0.3	175,004	(5)	1,092,135	25,015	(5)	37,156	(5)	21.2	1.9	34
Under $3,000	17,176,001	23.0	25,188,553	3.7	1,466	4,831,621	8.1	11,319,420	1.7	2,682,707	0.6	4,829,795	386,430	0.5	398,793	0.5	14.9	3.5	83
Under $4,000	22,227,629	29.8	42,874,262	6.3	1,929	8,800,072	14.7	25,261,826	3.9	8,050,112	1.9	8,798,171	1,188,276	1.4	1,200,807	1.4	14.9	4.8	136
Under $5,000	27,155,048	36.4	65,041,229	9.6	2,395	13,152,743	22.0	44,878,244	6.9	16,802,194	4.1	13,150,820	2,555,827	3.0	2,568,636	3.0	15.3	5.7	195
Under $6,000	31,747,258	42.6	90,260,037	13.3	2,843	17,449,668	29.1	68,489,939	10.5	28,579,861	6.9	17,447,701	4,449,779	5.2	4,462,720	5.2	15.6	6.5	256
Under $7,000	36,002,575	48.3	117,904,616	17.4	3,275	21,544,854	36.0	95,105,733	14.6	42,742,901	10.3	21,542,860	6,764,758	7.9	6,777,721	7.9	15.9	7.1	315
Under $8,000	40,400,413	54.2	150,821,140	22.3	3,733	25,860,714	43.2	127,410,987	19.6	60,610,158	14.7	25,858,694	9,728,398	11.4	9,741,418	11.4	16.1	7.6	377
Under $9,000	44,589,791	59.8	186,418,747	27.6	4,181	30,009,033	50.1	162,661,763	25.0	80,870,312	19.6	30,006,960	13,149,765	15.4	13,163,027	15.4	16.3	8.1	439
Under $10,000	48,598,527	65.2	224,484,037	33.2	4,619	33,994,122	56.7	200,501,730	30.8	103,389,943	25.0	33,992,038	17,016,829	20.0	17,030,207	19.9	16.5	8.5	501
Under $11,000	52,285,241	70.1	263,183,723	38.9	5,034	37,662,493	62.9	239,008,834	36.7	126,590,871	30.6	37,660,360	21,030,243	24.7	21,043,831	24.6	16.6	8.8	559
Under $12,000	55,568,492	74.5	300,921,919	44.5	5,415	40,938,416	68.3	276,663,096	42.5	149,727,269	36.2	40,936,249	25,081,100	29.4	25,095,018	29.4	16.8	9.1	613
Under $13,000	58,472,955	78.4	337,185,401	49.9	5,767	43,837,100	73.2	312,854,555	48.0	172,610,152	41.8	43,834,901	29,136,041	34.2	29,150,371	34.1	16.9	9.3	665
Under $14,000	61,018,583	81.8	371,533,610	54.9	6,089	46,379,589	77.4	347,160,385	53.3	194,791,273	47.1	46,377,337	33,134,454	38.9	33,148,941	38.8	17.0	9.5	715
Under $15,000	63,202,797	84.7	403,187,456	59.6	6,379	48,560,976	81.0	378,773,332	58.1	215,616,919	52.2	48,558,700	36,945,371	43.3	36,960,024	43.3	17.1	9.8	761
Under $20,000	69,656,648	93.4	513,502,035	75.9	7,372	55,006,993	91.8	488,955,064	75.1	291,130,913	70.4	55,004,229	51,351,513	60.2	51,368,148	60.1	17.6	10.5	934
Under $25,000	72,034,286	96.6	566,026,342	83.7	7,858	57,380,155	95.8	541,381,333	83.1	328,903,918	79.6	57,377,074	59,133,875	69.4	59,152,804	69.3	18.0	10.9	1,031
Under $30,000	73,002,851	97.9	592,347,240	87.6	8,114	58,347,078	97.4	567,657,263	87.1	348,350,630	84.3	58,343,952	63,442,092	74.4	63,462,946	74.3	18.2	11.2	1,088
Under $50,000	74,080,695	99.3	632,516,742	93.5	8,538	59,422,038	99.2	607,717,025	93.3	379,075,742	91.7	59,418,347	71,332,412	83.7	71,361,524	83.6	18.8	11.7	1,201
Under $100,000	74,485,387	99.9	659,211,633	97.5	8,850	59,825,652	99.8	634,340,210	97.4	400,191,532	96.8	59,821,655	78,625,412	92.2	78,675,764	92.1	19.7	12.4	1,315
Under $200,000	74,558,243	100.0	668,744,421	98.9	8,969	59,898,290	100.0	643,844,578	98.8	407,716,116	98.6	59,894,071	82,008,184	96.2	82,087,260	96.1	20.1	12.7	1,370
Under $500,000	74,573,332	100.0	673,018,945	99.5	9,025	59,913,312	100.0	648,100,409	99.5	410,958,740	99.4	59,908,993	83,763,804	98.3	83,877,768	98.2	20.4	12.9	1,400
Under $1,000,000	74,575,524	100.0	674,491,869	99.7	9,044	59,915,492	100.0	649,564,751	99.7	412,059,302	99.7	59,911,150	84,430,497	99.1	84,564,058	99.0	20.5	13.0	1,411
All returns	74,576,407	100.0	673,619,046	-	9,033	59,916,372	100.0	651,268,825	-	413,425,157	100.0	59,912,020	85,239,774	100.0	85,409,237	100.0	20.7	13.1	1,425

Table 1.1.--RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income and classes cumulated	All returns					Taxable returns													
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits			Total income tax[3]				
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[2]	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of-- Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
CUMULATED FROM LARGEST SIZE OF ADJUSTED GROSS INCOME																			
$1,000,000 or more	883	(5)	1,842,287	0.3	2,086,395	880	(5)	1,835,792	0.3	1,365,856	0.3	870	809,278	0.9	845,178	1.0	61.9	46.0	960,430
$500,000 or more	3,075	(5)	3,315,211	0.5	1,078,118	3,060	(5)	3,300,134	0.5	2,466,418	0.6	3,027	1,475,971	1.7	1,531,468	1.8	62.1	46.4	500,480
$200,000 or more	18,164	(5)	7,589,735	1.1	417,845	18,082	(5)	7,555,965	1.2	5,709,042	1.4	17,949	3,231,591	3.8	3,321,976	3.9	58.2	44.0	183,717
$100,000 or more	91,020	0.1	17,122,524	2.5	188,118	90,720	0.2	17,060,333	2.6	13,233,626	3.2	90,365	6,614,363	7.8	6,733,471	7.9	50.9	39.5	74,223
$50,000 or more	495,712	0.7	43,817,415	6.5	88,393	494,334	0.8	43,683,519	6.7	34,349,416	8.3	493,673	13,907,363	16.3	14,047,712	16.4	40.9	32.2	28,417
$30,000 or more	1,573,556	2.1	83,986,916	12.4	53,374	1,569,294	2.6	83,743,281	12.9	65,074,528	15.7	1,568,068	21,797,683	25.6	21,946,240	25.7	33.7	26.2	13,985
$25,000 or more	2,542,121	3.4	110,307,814	16.3	43,392	2,536,217	4.2	110,019,210	16.9	84,521,240	20.4	2,534,946	26,105,900	30.6	26,256,431	30.7	31.1	23.9	10,353
$20,000 or more	4,919,759	6.6	162,832,122	24.1	33,098	4,909,379	8.2	162,445,480	24.9	122,294,245	29.6	4,907,791	33,888,262	39.8	34,041,088	39.9	27.8	21.0	6,934
$15,000 or more	11,373,610	15.3	273,146,701	40.4	24,016	11,355,396	19.0	272,627,212	41.9	197,808,240	47.8	11,353,320	48,294,404	56.7	48,449,212	56.7	24.5	17.8	4,267
$14,000 or more	13,557,824	18.2	304,800,546	45.1	22,482	13,536,783	22.6	304,240,158	46.7	218,633,886	52.9	13,534,683	52,105,321	61.1	52,260,294	61.2	23.9	17.2	3,861
$13,000 or more	16,103,452	21.6	339,148,755	50.1	21,061	16,079,272	26.8	338,545,989	52.0	240,815,006	58.2	16,077,119	56,103,734	65.8	56,258,865	65.9	23.4	16.6	3,499
$12,000 or more	19,007,915	25.5	375,412,237	55.5	19,750	18,977,956	31.7	374,737,447	57.5	263,697,889	63.8	18,975,771	60,158,675	70.6	60,314,218	70.6	22.9	16.1	3,178
$11,000 or more	22,291,166	29.9	413,150,434	61.1	18,534	22,253,879	37.1	412,391,709	63.3	286,834,288	69.4	22,251,660	64,209,532	75.3	64,365,405	75.4	22.4	15.6	2,892
$10,000 or more	25,977,880	34.8	451,850,119	66.8	17,394	25,922,250	43.3	450,898,813	69.2	310,035,216	75.0	25,919,982	68,222,946	80.0	68,379,029	80.1	22.1	15.2	2,638
$9,000 or more	29,986,616	40.2	489,915,409	72.4	16,338	29,907,339	49.9	488,738,781	75.0	332,554,846	80.4	29,905,060	72,090,010	84.6	72,246,209	84.6	21.7	14.8	2,416
$8,000 or more	34,175,994	45.8	525,513,016	77.7	15,377	34,055,658	56.8	523,989,557	80.4	352,815,000	85.3	34,053,326	75,511,377	88.6	75,667,818	88.6	21.4	14.4	2,222
$7,000 or more	38,573,832	51.7	558,429,540	82.6	14,477	38,371,518	64.0	556,294,810	85.4	370,682,257	89.7	38,369,160	78,475,017	92.1	78,631,515	92.1	21.2	14.1	2,049
$6,000 or more	42,829,149	57.4	586,074,119	86.7	13,684	42,466,704	70.9	582,910,604	89.5	384,845,298	93.1	42,464,319	80,789,996	94.8	80,946,516	94.8	21.0	13.9	1,906
$5,000 or more	47,421,359	63.6	611,292,928	90.4	12,891	46,763,629	78.0	606,522,299	93.1	396,622,965	95.9	46,761,200	82,683,948	97.0	82,840,600	97.0	20.9	13.7	1,771
$4,000 or more	52,348,778	70.2	633,459,894	93.7	12,101	51,116,300	85.3	626,138,717	96.1	405,375,046	98.1	51,113,849	84,051,499	98.6	84,208,428	98.6	20.8	13.4	1,647
$3,000 or more	57,400,406	77.0	651,145,603	96.3	11,344	55,084,751	91.9	640,081,123	98.3	410,742,451	99.4	55,082,225	84,853,345	99.5	85,010,443	99.5	20.7	13.3	1,543
$2,000 or more	62,770,876	84.2	664,476,583	98.2	10,586	58,822,474	98.2	649,409,920	99.7	413,250,155	100.0	58,819,885	85,214,760	100.0	85,372,080	100.0	20.7	13.1	1,451
$1,000 or more	68,730,152	92.2	673,351,363	99.6	9,797	59,911,455	100.0	651,397,644	100.0	413,424,605	100.0	59,908,822	85,239,696	100.0	85,397,412	100.0	20.7	13.1	1,425
$600 or more	71,185,016	95.5	675,312,210	99.8	9,487	59,914,655	100.0	651,400,542	100.0	413,425,157	100.0	59,912,020	85,239,774	100.0	85,397,510	100.0	20.7	13.1	1,425
Returns with adjusted gross income	74,146,785	99.4	676,334,156	100.0	9,122	59,914,669	100.0	651,400,542	100.0	413,425,157	100.0	59,912,020	85,239,774	100.0	85,397,543	100.0	20.7	13.1	1,425
All returns	74,576,407	100.0	673,619,046	-	9,033	59,916,372	100.0	651,268,825	-	413,425,157	100.0	59,912,020	85,239,774	100.0	85,409,237	100.0	20.7	13.1	1,425

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Percents are based on total adjusted gross income of $676,334,156 instead of adjusted gross income less deficit of $673,619,046.

[2]Percents are based on total adjusted gross income of $651,400,542 instead of adjusted gross income less deficit of $651,268,825.

[3]Income tax after credits plus additional tax for tax preferences.

[4]Adjusted gross income less deficit.

[5]Less than 0.05 percent.

[6]None of the subsequent adjusted gross income classes in this column includes the deficit amount.

[7]Percent not computed when total income tax greater than taxable income and adjusted gross income.

NOTE: Amount detail may not add to total because of rounding.

Table 1.2. --ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	74,576,407	[1]673,619,046	139,938,198	137,516,570	60,297,459	413,986,534	59,912,020	85,239,774	24,447	169,462
No adjusted gross income	429,622	-2,715,111	-	805,749	-	-	-	-	1,703	11,692
$1 under $1,000	5,416,633	2,982,794	5,589,512	4,731,710	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,959,276	8,874,780	6,174,126	6,163,615	1,098,551	176,976	1,088,937	24,935	44	396
$2,000 under $3,000	5,370,470	13,330,979	5,764,131	6,487,676	3,812,335	2,534,545	3,737,660	361,415	139	390
$3,000 under $4,000	5,051,628	17,685,709	5,737,569	7,374,576	4,047,649	5,421,005	3,968,376	801,846		
$4,000 under $5,000	4,927,419	22,166,967	5,827,053	7,871,977	4,447,230	8,824,169	4,352,649	1,367,551	24	277
$5,000 under $6,000	4,592,210	25,218,808	5,834,519	7,781,488	4,336,067	11,848,834	4,296,881	1,893,951	66	132
$6,000 under $7,000	4,255,317	27,644,579	5,780,780	7,764,493	4,123,324	14,212,550	4,095,159	2,314,979	(*)	(*)
$7,000 under $8,000	4,397,838	32,916,524	6,350,625	8,714,893	4,334,204	17,913,738	4,315,834	2,963,640	(*)	(*)
$8,000 under $9,000	4,189,378	35,597,608	6,592,221	8,729,759	4,161,903	20,311,116	4,148,266	3,421,367	205	242
$9,000 under $10,000	4,008,736	38,065,290	6,954,793	8,588,552	3,991,654	22,546,328	3,985,078	3,867,065	(*)	(*)
$10,000 under $11,000	3,686,714	38,699,686	7,210,069	8,289,876	3,673,229	23,221,673	3,668,322	4,013,414	78	210
$11,000 under $12,000	3,283,251	37,738,196	6,968,500	7,636,003	3,278,872	23,152,833	3,275,889	4,050,857	79	331
$12,000 under $13,000	2,904,463	36,263,482	6,569,808	6,807,235	2,901,052	22,893,710	2,898,652	4,054,941	77	412
$13,000 under $14,000	2,545,628	34,348,209	6,043,542	6,120,504	2,543,836	22,191,014	2,542,436	3,998,413	66	157
$14,000 under $15,000	2,184,214	31,653,846	5,571,525	5,251,862	2,182,437	20,834,423	2,181,363	3,810,917	73	165
$15,000 under $20,000	6,453,851	110,314,579	18,880,499	15,895,992	6,449,925	75,554,101	6,445,529	14,406,142	1,106	1,982
$20,000 under $25,000	2,377,638	52,524,308	8,836,243	5,926,252	2,374,541	37,792,459	2,372,845	7,782,362	692	2,295
$25,000 under $30,000	968,565	26,320,898	4,418,230	2,458,937	967,472	19,454,326	966,878	4,308,217	322	1,925
$30,000 under $50,000	1,077,844	40,169,501	6,647,737	2,794,497	1,075,841	30,750,049	1,074,395	7,890,320	2,269	8,258
$50,000 under $100,000	404,692	26,694,891	4,499,745	1,088,812	403,636	21,124,131	403,308	7,293,001	6,688	21,240
$100,000 under $200,000	72,856	9,532,788	1,832,101	187,873	72,504	7,527,572	72,416	3,382,772	5,757	28,723
$200,000 under $500,000	15,089	4,274,524	1,004,183	36,875	14,952	3,244,002	14,922	1,755,620	3,468	34,888
$500,000 under $1,000,000	2,192	1,472,924	369,381	5,300	2,166	1,100,570	2,157	666,692	964	19,598
$1,000,000 or more	883	1,842,287	481,306	2,064	871	1,365,856	870	809,278	545	35,900
Taxable returns, total	59,916,372	[1]651,268,825	122,414,991	115,607,792	59,913,012	413,425,157	59,912,020	85,239,774	24,447	169,462
No adjusted gross income	1,703	-131,717	-	4,394	-	-	-	-	1,703	11,692
$1 under $1,000	3,214	2,899	435	2,177	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	1,088,981	1,987,724	1,075,980	737,613	1,088,937	174,450	1,088,937	24,935	44	396
$2,000 under $3,000	3,737,723	9,328,797	3,848,975	2,972,835	3,737,660	2,507,703	3,737,660	361,415	139	390
$3,000 under $4,000	3,968,451	13,942,406	4,213,235	4,362,081	3,968,376	5,367,405	3,968,376	801,846		
$4,000 under $5,000	4,352,671	19,616,418	4,901,681	5,962,803	4,352,652	8,752,081	4,352,649	1,367,551	24	277
$5,000 under $6,000	4,296,925	23,611,695	5,149,821	6,684,453	4,296,881	11,777,667	4,296,881	1,893,951	66	132
$6,000 under $7,000	4,095,186	26,615,793	5,337,364	7,115,457	4,095,159	14,163,041	4,095,159	2,314,979	(*)	(*)
$7,000 under $8,000	4,315,860	32,305,254	6,065,870	8,372,178	4,315,834	17,867,257	4,315,843	2,963,640	(*)	(*)
$8,000 under $9,000	4,148,319	35,250,776	6,420,170	8,571,641	4,148,281	20,260,153	4,148,266	3,421,367	205	242
$9,000 under $10,000	3,985,089	37,839,967	6,818,421	8,501,979	3,985,080	22,519,631	3,985,078	3,867,065	(*)	(*)
$10,000 under $11,000	3,668,371	38,507,104	7,083,771	8,222,645	3,668,333	23,200,928	3,668,322	4,013,414	78	210
$11,000 under $12,000	3,275,923	37,654,262	6,906,216	7,611,848	3,275,890	23,136,398	3,275,889	4,050,857	79	331
$12,000 under $13,000	2,898,684	36,191,459	6,520,312	6,788,522	2,898,653	22,882,883	2,898,652	4,054,941	77	412
$13,000 under $14,000	2,542,489	34,305,830	6,013,986	6,110,928	2,542,450	22,181,120	2,542,436	3,998,413	66	157
$14,000 under $15,000	2,181,387	31,612,947	5,544,665	5,243,203	2,181,367	20,825,646	2,181,363	3,810,917	73	165
$15,000 under $20,000	6,446,017	110,181,732	18,796,684	15,872,151	6,445,899	75,513,995	6,445,529	14,406,142	1,106	1,982
$20,000 under $25,000	2,373,162	52,426,270	8,749,328	5,912,259	2,372,898	37,773,005	2,372,845	7,782,362	692	2,295
$25,000 under $30,000	966,923	26,275,929	4,376,368	2,453,744	966,890	19,446,712	966,878	4,308,217	322	1,925
$30,000 under $50,000	1,074,960	40,059,762	6,551,767	2,787,407	1,074,735	30,725,112	1,074,395	7,890,320	2,269	8,258
$50,000 under $100,000	403,614	26,623,185	4,424,969	1,086,066	403,394	21,115,790	403,308	7,293,001	6,688	21,240
$100,000 under $200,000	72,638	9,504,368	1,800,232	187,355	72,469	7,524,584	72,416	3,382,772	5,757	28,723
$200,000 under $500,000	15,022	4,255,831	981,651	36,722	14,940	3,242,624	14,922	1,755,620	3,468	34,888
$500,000 under $1,000,000	2,180	1,464,342	360,136	5,271	2,165	1,100,562	2,157	666,692	964	19,598
$1,000,000 or more	880	1,835,792	472,954	2,060	871	1,365,856	870	809,278	545	35,900
Total nontaxable returns	14,660,035	[1]22,350,221	17,523,207	21,908,778	384,447	561,374	-	-	-	-
Returns under $5,000	27,155,048	[1]62,326,118	29,092,391	33,435,303	13,408,963	16,957,248	13,150,820	2,555,827	1,926	12,809
Returns $5,000 under $10,000	21,443,479	159,442,808	31,512,939	41,579,186	20,947,152	86,822,567	20,841,218	14,461,002	337	569
Returns $10,000 under $15,000	14,604,270	178,703,419	32,363,444	34,105,479	14,579,436	112,293,653	14,566,662	19,928,542	373	1,275
Returns $15,000 or more	11,373,610	273,146,701	46,969,427	28,396,602	11,361,908	197,913,067	11,353,320	48,294,404	21,811	154,808

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	42,729,520	[1]525,241,745	99,701,941	107,410,585	38,410,157	326,475,641	38,154,607	67,787,508	21,288	149,859
No adjusted gross income	265,326	-2,147,645	-	635,083	-	-	-	-	1,575	10,478
$1 under $1,000	469,953	261,260	524,902	1,053,852	-	-	-	-		
$1,000 under $2,000	885,782	1,361,243	972,471	2,033,514	(*)	(*)	(*)	(*)	57	330
$2,000 under $3,000	1,251,521	3,162,091	1,399,411	2,772,374	240,026	68,309	233,760	9,253		
$3,000 under $4,000	1,758,486	6,188,527	2,135,540	4,084,694	948,669	653,683	904,539	88,564	139	390
$4,000 under $5,000	2,019,680	9,131,674	2,572,218	4,800,744	1,606,641	2,066,626	1,520,156	284,474	22	241
$5,000 under $6,000	2,073,843	11,411,780	2,862,501	5,154,330	1,854,907	3,599,795	1,820,211	512,587	66	132
$6,000 under $7,000	2,318,654	15,068,991	3,400,904	5,777,909	2,197,157	6,000,461	2,170,641	885,036	(*)	(*)
$7,000 under $8,000	2,730,985	20,481,564	4,134,990	6,926,275	2,671,804	9,454,229	2,653,546	1,450,601	(*)	(*)
$8,000 under $9,000	2,880,506	24,526,085	4,741,354	7,341,259	2,857,028	12,468,383	2,845,608	1,974,973	193	188
$9,000 under $10,000	2,954,251	28,092,953	5,280,757	7,507,459	2,941,456	15,317,627	2,934,913	2,490,632	(*)	(*)
$10,000 under $11,000	2,949,683	30,975,795	5,913,911	7,477,993	2,937,911	17,600,934	2,933,066	2,918,480	53	193
$11,000 under $12,000	2,758,203	31,711,652	5,964,440	7,086,315	2,754,557	18,672,538	2,751,574	3,154,582	77	269
$12,000 under $13,000	2,539,741	31,717,943	5,797,675	6,406,138	2,536,407	19,520,895	2,533,999	3,371,115	77	412
$13,000 under $14,000	2,274,809	30,694,100	5,471,053	5,821,826	2,273,370	19,405,884	2,272,155	3,415,566	66	157
$14,000 under $15,000	1,975,836	28,635,871	5,084,681	5,025,022	1,974,733	18,528,272	1,973,660	3,319,974	61	140
$15,000 under $20,000	6,020,081	102,978,046	17,749,428	15,410,507	6,017,066	69,828,396	6,012,813	13,124,625	892	1,560
$20,000 under $25,000	2,236,589	49,397,595	8,314,106	5,755,862	2,233,782	35,354,167	2,232,293	7,187,916	657	1,908
$25,000 under $30,000	907,442	24,661,964	4,109,291	2,383,369	906,587	18,177,066	905,996	3,971,777	317	1,860
$30,000 under $50,000	1,003,960	37,384,833	6,124,007	2,690,999	1,002,499	28,588,086	1,001,105	7,233,723	2,044	7,394
$50,000 under $100,000	372,933	24,576,338	4,056,960	1,046,041	372,131	19,486,014	371,828	6,650,174	5,613	18,993
$100,000 under $200,000	65,691	8,572,149	1,597,450	178,206	65,411	6,808,478	65,331	3,024,802	4,955	25,084
$200,000 under $500,000	12,994	3,667,315	835,129	34,133	12,887	2,807,161	12,861	1,500,053	3,034	31,119
$500,000 under $1,000,000	1,857	1,249,165	305,396	4,855	1,835	940,937	1,826	566,446	846	17,343
$1,000,000 or more	714	1,480,456	353,366	1,826	706	1,127,279	705	652,108	478	31,472
Taxable returns, total	38,158,660	[1]513,741,473	93,144,813	94,733,802	38,155,570	326,022,384	38,154,607	67,787,508	21,288	149,859
No adjusted gross income	1,575	-119,297	-	4,217	-	-	-	-	1,575	10,478
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-		
$1,000 under $2,000	2,062	3,640	1,021	2,586	(*)	(*)	(*)	(*)	57	330
$2,000 under $3,000	233,823	630,207	247,967	316,622	233,760	66,334	233,760	9,253		
$3,000 under $4,000	904,614	3,228,943	987,375	1,607,504	904,539	634,380	904,539	88,564	139	390
$4,000 under $5,000	1,520,176	6,914,698	1,795,804	3,116,509	1,520,159	2,002,497	1,520,156	284,474	22	241
$5,000 under $6,000	1,820,255	10,031,031	2,322,836	4,159,226	1,820,211	3,549,215	1,820,211	512,587	66	132
$6,000 under $7,000	2,170,668	14,118,660	3,005,204	5,157,967	2,170,641	5,955,557	2,170,641	885,036	(*)	(*)
$7,000 under $8,000	2,653,572	19,903,716	3,905,827	6,589,618	2,653,546	9,408,323	2,653,546	1,450,601	(*)	(*)
$8,000 under $9,000	2,845,659	24,233,603	4,599,385	7,203,687	2,845,621	12,431,719	2,845,608	1,974,973	193	188
$9,000 under $10,000	2,934,924	27,909,472	5,193,013	7,425,355	2,934,915	15,291,168	2,934,913	2,490,632	(*)	(*)
$10,000 under $11,000	2,933,112	30,801,747	5,807,939	7,413,770	2,933,077	17,580,252	2,933,066	2,918,480	53	193
$11,000 under $12,000	2,751,606	31,636,038	5,917,338	7,062,788	2,751,575	18,656,103	2,751,574	3,154,582	77	269
$12,000 under $13,000	2,534,031	31,646,797	5,749,496	6,387,471	2,534,000	19,510,089	2,533,999	3,371,115	77	412
$13,000 under $14,000	2,272,208	30,659,034	5,448,599	5,812,767	2,272,169	19,397,873	2,272,155	3,415,566	66	157
$14,000 under $15,000	1,973,673	28,604,835	5,068,418	5,017,260	1,973,663	18,519,495	1,973,660	3,319,974	61	140
$15,000 under $20,000	6,013,298	102,862,774	17,686,272	15,388,394	6,013,182	69,789,191	6,012,813	13,124,625	892	1,560
$20,000 under $25,000	2,232,580	49,309,627	8,237,126	5,742,656	2,232,344	35,337,577	2,232,293	7,187,916	657	1,908
$25,000 under $30,000	906,038	24,623,671	4,076,561	2,378,506	906,008	18,169,472	905,996	3,971,777	317	1,860
$30,000 under $50,000	1,001,631	37,297,134	6,053,187	2,684,736	1,001,432	28,563,558	1,001,105	7,233,723	2,044	7,394
$50,000 under $100,000	372,110	24,520,893	4,001,180	1,043,696	371,912	19,478,902	371,828	6,650,174	5,613	18,993
$100,000 under $200,000	65,525	8,550,576	1,573,981	177,769	65,378	6,805,813	65,331	3,024,802	4,955	25,084
$200,000 under $500,000	12,943	3,653,225	817,157	34,002	12,877	2,806,309	12,861	1,500,053	3,034	31,119
$500,000 under $1,000,000	1,848	1,243,024	298,766	4,832	1,834	940,929	1,826	566,446	846	17,343
$1,000,000 or more	713	1,477,422	350,131	1,824	706	1,127,279	705	652,108	478	31,472
Total nontaxable returns	4,570,860	[1]11,500,273	6,557,126	12,676,786	254,587	453,256	-	-	-	-
Returns under $5,000	6,650,748	[1]17,957,149	7,604,542	15,380,262	2,797,923	2,789,038	2,660,476	382,337	1,793	11,438
Returns $5,000 under $10,000	12,958,239	99,581,373	20,420,506	32,707,232	12,522,352	46,840,496	12,424,919	7,313,829	325	515
Returns $10,000 under $15,000	12,498,272	153,735,360	28,231,760	31,817,294	12,476,978	93,728,522	12,464,454	16,179,717	334	1,171
Returns $15,000 or more	10,622,261	253,967,861	43,445,134	27,505,798	10,612,904	183,117,584	10,604,758	43,911,624	18,836	136,733

Footnotes at end of table.

Table 1.2--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Total									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	2,090,688	[1]10,879,880	2,107,758	3,016,065	1,584,770	6,303,063	1,581,656	1,292,529	259	1,952
No adjusted gross income	10,898	-80,716	-	15,903	-	-	-	-	(*)	(*)
$1 under $1,000	221,368	128,426	112,582	248,023	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	266,503	395,809	141,597	333,459	104,193	42,503	102,185	5,948	(*)	(*)
$2,000 under $3,000	245,789	606,915	141,057	357,349	180,448	171,142	180,306	25,495	-	-
$3,000 under $4,000	205,151	717,820	121,381	308,901	173,332	307,483	173,049	47,997	-	-
$4,000 under $5,000	247,030	1,108,743	172,303	369,584	236,210	573,118	235,876	94,049	-	-
$5,000 under $6,000	204,702	1,125,264	197,735	297,386	202,764	632,093	202,622	106,872	-	-
$6,000 under $7,000	144,591	938,608	149,102	205,981	142,592	583,599	142,450	103,346	-	-
$7,000 under $8,000	137,120	1,015,375	158,260	222,465	136,956	634,747	136,956	115,101	-	-
$8,000 under $9,000	106,369	897,229	165,718	177,671	104,371	553,911	104,321	102,613	-	-
$9,000 under $10,000	88,917	839,659	142,363	140,202	88,915	557,221	88,915	108,218	-	-
$10,000 under $11,000	60,093	629,040	105,320	109,974	60,093	413,746	60,093	82,308	-	-
$11,000 under $12,000	42,670	489,457	84,372	63,750	42,669	341,340	42,669	70,000	(*)	(*)
$12,000 under $13,000	23,594	292,612	49,948	32,741	23,527	210,430	23,527	44,308	-	-
$13,000 under $14,000	18,631	251,907	38,270	24,277	18,631	189,360	18,631	42,021	-	-
$14,000 under $15,000	19,567	282,975	50,186	28,029	19,567	204,760	19,567	46,253	-	-
$15,000 under $20,000	29,345	491,377	91,518	51,188	29,335	348,679	29,333	82,764	-	-
$20,000 under $25,000	7,847	174,932	33,220	12,357	7,843	129,376	7,843	35,909	(*)	(*)
$25,000 under $30,000	3,654	97,955	21,379	5,676	3,654	70,899	3,654	20,367	-	-
$30,000 under $50,000	4,629	180,665	39,832	7,889	4,628	132,966	4,628	49,093	(*)	(*)
$50,000 under $100,000	1,625	109,752	24,643	2,362	1,619	82,902	1,609	35,602	116	260
$100,000 under $200,000	401	54,051	17,251	625	388	36,852	388	19,277	74	528
$200,000 under $500,000	136	39,939	13,784	190	130	26,273	129	15,637	34	386
$500,000 under $1,000,000	36	24,390	5,108	51	36	19,232	36	12,330	13	181
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Taxable returns, total	1,581,687	[1]10,237,656	1,812,635	2,131,296	1,581,656	6,299,565	1,581,656	1,292,529	259	1,952
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	102,186	166,952	53,910	71,749	102,185	41,293	102,185	5,948	(*)	(*)
$2,000 under $3,000	180,306	450,695	92,707	187,010	180,306	170,978	180,306	25,495	-	-
$3,000 under $4,000	173,049	605,747	99,918	198,496	173,049	307,333	173,049	47,997	-	-
$4,000 under $5,000	235,876	1,058,806	165,062	320,740	235,876	573,005	235,876	94,049	-	-
$5,000 under $6,000	202,622	1,114,085	192,900	289,345	202,622	631,840	202,622	106,872	-	-
$6,000 under $7,000	142,450	924,691	142,459	199,242	142,450	582,989	142,450	103,346	-	-
$7,000 under $8,000	136,956	1,014,189	157,198	222,244	136,956	634,747	136,956	115,101	-	-
$8,000 under $9,000	104,321	879,189	164,132	161,319	104,321	553,739	104,321	102,613	-	-
$9,000 under $10,000	88,915	839,640	142,222	140,197	88,915	557,221	88,915	108,218	-	-
$10,000 under $11,000	60,093	629,040	105,320	109,974	60,093	413,746	60,093	82,308	-	-
$11,000 under $12,000	42,670	489,457	84,372	63,750	42,669	341,340	42,669	70,000	(*)	(*)
$12,000 under $13,000	23,527	291,759	48,634	32,696	23,527	210,430	23,527	44,308	-	-
$13,000 under $14,000	18,631	251,907	38,270	24,277	18,631	189,360	18,631	42,021	-	-
$14,000 under $15,000	19,567	282,975	50,186	28,029	19,567	204,760	19,567	46,253	-	-
$15,000 under $20,000	29,333	491,178	91,327	51,177	29,333	348,674	29,333	82,764	-	-
$20,000 under $25,000	7,844	174,867	33,149	12,350	7,843	129,376	7,843	35,909	(*)	(*)
$25,000 under $30,000	3,654	97,955	21,379	5,676	3,654	70,899	3,654	20,367	-	-
$30,000 under $50,000	4,629	180,665	39,832	7,889	4,628	132,966	4,628	49,093	(*)	(*)
$50,000 under $100,000	1,611	108,794	24,112	2,340	1,609	82,362	1,609	35,602	116	260
$100,000 under $200,000	396	53,103	16,043	608	388	36,852	388	19,277	74	528
$200,000 under $500,000	134	39,301	13,428	189	129	25,992	129	15,637	34	386
$500,000 under $1,000,000	36	24,390	5,108	51	36	19,232	36	12,330	13	181
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Total nontaxable returns	509,001	[1]642,223	295,125	884,768	3,114	3,499	-	-	-	-
Returns under $5,000	1,196,739	[1]2,876,997	688,920	1,633,218	697,031	1,094,775	694,264	173,566	(*)	(*)
Returns $5,000 under $10,000	681,699	4,816,135	813,179	1,043,705	675,598	2,961,570	675,264	536,150	-	-
Returns $10,000 under $15,000	164,555	1,945,991	328,096	258,770	164,487	1,359,636	164,487	284,890	(*)	(*)
Returns $15,000 or more	47,695	1,240,756	277,565	80,371	47,654	887,080	47,641	297,924	246	1,704

Footnotes at end of table.

Table 1.2. --ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	[illegible]		Income tax after credits		Additional tax for tax preferences	
					Number of returns	[illegible]	[illegible]	[illegible]	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,755,050	[1]9,556,122	1,842,991	2,220,540	1,411,726	5,811,789	1,408,622	1,196,684	255	1,915
No adjusted gross income	8,436	-67,136	-	8,974	-	-	-	-	(*)	(*)
$1 under $1,000	166,946	97,086	84,199	160,189	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	206,904	307,864	110,412	203,412	97,631	40,618	95,623	5,681	(*)	(*)
$2,000 under $3,000	189,201	471,226	106,152	228,726	160,036	163,221	159,894	24,351	-	-
$3,000 under $4,000	164,979	574,900	98,794	211,662	146,077	276,077	145,794	43,287	-	-
$4,000 under $5,000	222,260	999,317	153,754	298,778	213,789	550,739	213,455	90,801	-	-
$5,000 under $6,000	180,762	991,252	176,924	235,456	180,054	579,978	179,912	98,345	-	-
$6,000 under $7,000	131,916	856,969	139,455	169,425	129,917	548,163	129,775	97,356	-	-
$7,000 under $8,000	113,048	838,116	133,295	152,354	112,884	552,565	112,884	100,847	-	-
$8,000 under $9,000	96,374	814,076	150,546	150,685	94,376	512,918	94,326	95,384	-	-
$9,000 under $10,000	86,254	814,600	138,422	133,913	86,252	542,393	86,252	105,397	-	-
$10,000 under $11,000	49,320	516,244	86,330	74,164	49,320	355,750	49,320	71,290	-	-
$11,000 under $12,000	39,537	453,388	74,516	55,628	39,536	323,248	39,536	66,391	(*)	(*)
$12,000 under $13,000	22,265	275,864	45,863	27,807	22,198	202,700	22,198	42,854	-	-
$13,000 under $14,000	15,972	216,226	34,990	17,195	15,972	164,042	15,972	36,471	-	-
$14,000 under $15,000	19,567	282,975	50,186	28,029	19,567	204,760	19,567	46,253	-	-
$15,000 under $20,000	24,418	411,130	80,083	38,414	24,408	292,640	24,406	69,497	-	-
$20,000 under $25,000	7,122	158,788	31,399	10,809	7,118	116,602	7,118	32,267	(*)	(*)
$25,000 under $30,000	3,306	88,645	20,374	4,511	3,306	63,761	3,306	18,438	-	-
$30,000 under $50,000	4,382	172,161	38,816	7,435	4,381	125,933	4,381	46,542	(*)	(*)
$50,000 under $100,000	1,506	102,152	23,063	2,126	1,500	77,119	1,500	33,423	116	260
$100,000 under $200,000	393	53,018	17,054	600	380	36,041	380	18,866	74	528
$200,000 under $500,000	128	37,857	12,758	174	123	25,201	122	15,041	33	357
$500,000 under $1,000,000	32	21,708	4,777	42	32	16,889	32	10,881	11	173
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Taxable returns, total	1,408,652	[1]9,157,926	1,637,886	1,717,019	1,408,622	5,808,832	1,408,622	1,196,684	255	1,915
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	95,624	157,002	50,465	67,129	95,623	39,408	95,623	5,681	(*)	(*)
$2,000 under $3,000	159,894	400,456	81,991	155,408	159,894	163,058	159,894	24,351	-	-
$3,000 under $4,000	145,794	508,093	84,062	148,104	145,794	275,927	145,794	43,287	-	-
$4,000 under $5,000	213,455	959,639	147,845	261,168	213,455	550,626	213,455	90,801	-	-
$5,000 under $6,000	179,912	986,674	173,598	233,352	179,912	579,725	179,912	98,345	-	-
$6,000 under $7,000	129,775	843,051	132,811	162,687	129,775	547,553	129,775	97,356	-	-
$7,000 under $8,000	112,884	836,930	132,233	152,132	112,884	552,565	112,884	100,847	-	-
$8,000 under $9,000	94,326	796,037	148,959	134,332	94,326	512,746	94,326	95,384	-	-
$9,000 under $10,000	86,252	814,581	138,281	133,908	86,252	542,393	86,252	105,397	-	-
$10,000 under $11,000	49,320	516,244	86,330	74,164	49,320	355,750	49,320	71,290	-	-
$11,000 under $12,000	39,537	453,388	74,516	55,628	39,536	323,248	39,536	66,391	(*)	(*)
$12,000 under $13,000	22,198	275,011	44,549	27,762	22,198	202,700	22,198	42,854	-	-
$13,000 under $14,000	15,972	216,226	34,990	17,195	15,972	164,042	15,972	36,471	-	-
$14,000 under $15,000	19,567	282,975	50,186	28,029	19,567	204,760	19,567	46,253	-	-
$15,000 under $20,000	24,406	410,931	79,892	38,403	24,406	292,635	24,406	69,497	-	-
$20,000 under $25,000	7,119	158,724	31,328	10,802	7,118	116,602	7,118	32,267	(*)	(*)
$25,000 under $30,000	3,306	88,645	20,374	4,511	3,306	63,761	3,306	18,438	-	-
$30,000 under $50,000	4,382	172,161	38,816	7,435	4,381	125,933	4,381	46,542	(*)	(*)
$50,000 under $100,000	1,502	101,891	22,669	2,123	1,500	77,119	1,500	33,423	116	260
$100,000 under $200,000	388	52,070	15,846	584	380	36,041	380	18,866	74	528
$200,000 under $500,000	126	37,218	12,401	173	122	24,920	122	15,041	33	357
$500,000 under $1,000,000	32	21,708	4,777	42	32	16,889	32	10,881	11	173
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Total nontaxable returns	346,398	[1]398,197	205,106	503,520	(*)	(*)	-	-	-	-
Returns under $5,000	958,726	[1]2,383,256	553,310	1,111,741	620,381	1,031,185	617,614	164,196	(*)	(*)
Returns $5,000 under $10,000	608,354	4,315,014	738,641	841,832	603,483	2,736,016	603,149	497,329	-	-
Returns $10,000 under $15,000	146,661	1,744,698	291,885	202,823	146,593	1,250,501	146,593	263,260	(*)	(*)
Returns $15,000 or more	41,309	1,113,155	259,153	64,143	41,269	794,088	41,266	271,898	242	1,666

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse not filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	335,638	[1]1,323,757	264,774	795,527	173,044	491,274	173,034	95,847		
No adjusted gross income	2,462	-13,580	-	6,928	-	-	-	-		
$1 under $1,000	54,422	31,340	28,384	87,835	-	-	-	-		
$1,000 under $2,000	59,599	87,946	31,185	130,047	(*)	(*)	(*)	(*)		
$2,000 under $3,000	56,588	135,689	34,905	128,623	20,412	7,921	20,412	1,144		
$3,000 under $4,000	40,172	142,920	22,588	97,239	27,255	31,406	27,255	4,710		
$4,000 under $5,000	24,770	109,426	18,549	70,806	22,421	22,379	22,421	3,249		
$5,000 under $6,000	23,940	134,012	20,811	61,930	22,710	52,115	22,710	8,527		
$6,000 under $7,000	12,675	81,639	9,648	36,556	12,675	35,436	12,675	5,990		
$7,000 under $8,000	24,072	177,259	24,966	70,111	24,072	82,182	24,072	14,254		
$8,000 under $9,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$10,000 under $11,000	10,773	112,796	18,990	35,810	10,773	57,996	10,773	11,018		
$11,000 under $12,000	7,121	88,498	17,221	20,138	7,121	51,140	7,121	10,611		
$12,000 under $13,000										
$13,000 under $14,000										
$14,000 under $15,000	-	-	-	-	-	-	-	-		
$15,000 under $20,000	4,927	80,247	11,435	12,774	4,927	56,039	4,927	13,268		
$20,000 under $25,000	1,320	33,957	3,843	3,167	1,320	26,945	1,320	8,122		
$25,000 under $30,000										
$30,000 under $50,000	119	7,599	1,580	237	119	5,783	109	2,180		
$50,000 under $100,000										
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$200,000 under $500,000	8	2,083	1,027	16	7	1,072	7	596		
$500,000 under $1,000,000	4	2,682	331	9	4	2,342	4	1,450		
$1,000,000 or more	-	-	-	-	-	-	-	-		
Taxable returns, total	173,035	1,079,728	174,753	414,276	173,034	490,734	173,034	95,847		
No adjusted gross income	-	-	-	-	-	-	-	-		
$1 under $1,000	-	-	-	-	-	-	-	-		
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$2,000 under $3,000	20,412	50,239	10,716	31,602	20,412	7,921	20,412	1,144		
$3,000 under $4,000	27,255	97,654	15,856	50,392	27,255	31,406	27,255	4,710		
$4,000 under $5,000	22,421	99,167	17,217	59,571	22,421	22,379	22,421	3,249		
$5,000 under $6,000	22,710	127,410	19,303	55,993	22,710	52,115	22,710	8,527		
$6,000 under $7,000	12,675	81,639	9,648	36,556	12,675	35,436	12,675	5,990		
$7,000 under $8,000	24,072	177,259	24,966	70,111	24,072	82,182	24,072	14,254		
$8,000 under $9,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$10,000 under $11,000	10,773	112,796	18,990	35,810	10,773	57,996	10,773	11,018		
$11,000 under $12,000	7,121	88,498	17,221	20,138	7,121	51,140	7,121	10,611		
$12,000 under $13,000										
$13,000 under $14,000										
$14,000 under $15,000	-	-	-	-	-	-	-	-		
$15,000 under $20,000	4,927	80,247	11,435	12,774	4,927	56,039	4,927	13,268		
$20,000 under $25,000	1,320	33,957	3,843	3,167	1,320	26,945	1,320	8,122		
$25,000 under $30,000										
$30,000 under $50,000	109	6,903	1,444	216	109	5,243	109	2,180		
$50,000 under $100,000										
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$200,000 under $500,000	8	2,083	1,027	16	7	1,072	7	596		
$500,000 under $1,000,000	4	2,682	331	9	4	2,342	4	1,450		
$1,000,000 or more	-	-	-	-	-	-	-	-		
Total nontaxable returns	162,603	[1]244,026	90,020	381,249	(*)	(*)	-	-		
Returns under $5,000	238,013	[1]493,741	135,610	521,478	76,650	63,590	76,650	9,370		
Returns $5,000 under $10,000	73,345	501,121	74,538	201,873	72,115	225,554	72,115	38,821		
Returns $10,000 under $15,000	17,894	201,294	36,210	55,947	17,894	109,136	17,894	21,630		
Returns $15,000 or more	6,386	127,600	18,412	16,228	6,385	92,993	6,375	26,026		

Estimates not shown because of high sampling variability

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	3,740,876	[1]24,366,180	5,606,463	5,985,187	3,175,881	13,430,697	3,171,346	2,539,108	415	3,252
No adjusted gross income	11,442	-57,090	-	17,444	-	-	-	-	21	349
$1 under $1,000	94,711	54,893	100,845	131,802	-	-	-	-	-	-
$1,000 under $2,000	207,105	318,130	219,453	307,426	18,980	2,904	18,696	393	-	-
$2,000 under $3,000	313,154	785,574	344,576	485,388	151,438	86,427	151,296	12,387	-	-
$3,000 under $4,000	443,614	1,553,345	514,050	665,872	380,162	407,423	377,881	58,972	-	-
$4,000 under $5,000	530,422	2,379,964	667,945	861,023	500,834	870,541	500,409	131,179	(*)	(*)
$5,000 under $6,000	455,461	2,501,226	579,736	769,415	442,903	1,155,041	442,761	183,391	-	-
$6,000 under $7,000	385,489	2,512,756	542,913	597,792	383,248	1,372,277	382,516	225,366	-	-
$7,000 under $8,000	343,676	2,561,868	510,959	556,114	343,664	1,494,848	343,662	250,738	-	-
$8,000 under $9,000	241,265	2,040,226	347,101	407,972	241,265	1,285,153	241,265	220,438	-	-
$9,000 under $10,000	185,046	1,760,945	317,108	292,379	185,046	1,151,459	185,024	202,343	-	-
$10,000 under $11,000	143,581	1,505,587	290,079	230,791	142,706	984,879	142,646	177,321	(*)	(*)
$11,000 under $12,000	96,291	1,106,340	209,647	159,592	96,224	737,136	96,224	135,952	(*)	(*)
$12,000 under $13,000	80,305	1,004,164	189,746	136,894	80,305	677,525	80,305	126,684	-	-
$13,000 under $14,000	46,570	630,590	116,337	83,539	46,570	430,713	46,453	82,541	-	-
$14,000 under $15,000	38,677	561,615	98,042	63,460	38,677	400,112	38,677	78,321	-	-
$15,000 under $20,000	70,785	1,205,696	197,951	118,076	70,697	889,776	70,580	184,817	-	-
$20,000 under $25,000	25,415	568,859	95,619	46,715	25,399	427,049	25,230	95,166	(*)	(*)
$25,000 under $30,000	8,580	231,584	39,106	15,915	8,570	176,692	8,570	42,566	-	-
$30,000 under $50,000	12,054	447,963	75,798	23,678	12,028	349,251	11,990	96,598	(*)	(*)
$50,000 under $100,000	5,767	387,431	77,630	11,095	5,711	301,113	5,711	112,185	123	331
$100,000 under $200,000	1,122	149,395	33,722	2,146	1,115	113,679	1,111	52,801	107	730
$200,000 under $500,000	276	81,113	19,749	530	273	60,984	273	34,417	67	525
$500,000 under $1,000,000	45	29,014	7,512	84	44	21,549	44	13,351	18	315
$1,000,000 or more	23	44,992	10,839	45	22	34,166	22	21,181	10	748
Taxable returns, total	3,171,391	[1]23,219,996	4,912,572	4,889,923	3,171,348	13,420,097	3,171,346	2,539,108	415	3,252
No adjusted gross income	21	-1,814	-	42	-	-	-	-	21	349
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	18,696	35,056	19,447	12,768	18,696	2,840	18,696	393	-	-
$2,000 under $3,000	151,296	398,532	160,195	151,979	151,296	86,358	151,296	12,387	-	-
$3,000 under $4,000	377,881	1,326,509	424,052	497,837	377,881	404,620	377,881	58,972	-	-
$4,000 under $5,000	500,410	2,248,821	611,342	767,670	500,409	869,844	500,409	131,179	(*)	(*)
$5,000 under $6,000	442,761	2,430,948	552,663	723,288	442,761	1,154,997	442,761	183,391	-	-
$6,000 under $7,000	382,516	2,494,028	532,142	590,970	382,516	1,370,916	382,516	225,366	-	-
$7,000 under $8,000	343,662	2,561,764	510,867	556,058	343,662	1,494,839	343,662	250,738	-	-
$8,000 under $9,000	241,265	2,040,226	347,101	407,972	241,265	1,285,153	241,265	220,438	-	-
$9,000 under $10,000	185,024	1,760,736	317,081	292,364	185,024	1,151,291	185,024	202,343	-	-
$10,000 under $11,000	142,646	1,495,772	282,040	228,903	142,646	984,829	142,646	177,321	(*)	(*)
$11,000 under $12,000	96,225	1,105,592	209,047	159,414	96,224	737,136	96,224	135,952	(*)	(*)
$12,000 under $13,000	80,305	1,004,164	189,746	136,894	80,305	677,525	80,305	126,684	-	-
$13,000 under $14,000	46,453	628,998	116,114	83,311	46,453	429,574	46,453	82,541	-	-
$14,000 under $15,000	38,677	561,615	98,042	63,460	38,677	400,112	38,677	78,321	-	-
$15,000 under $20,000	70,580	1,202,266	195,546	117,760	70,580	888,960	70,580	184,817	-	-
$20,000 under $25,000	25,246	565,335	95,345	46,144	25,230	424,369	25,230	95,166	(*)	(*)
$25,000 under $30,000	8,570	231,286	38,699	15,895	8,570	176,692	8,570	42,566	-	-
$30,000 under $50,000	11,991	445,666	73,342	23,450	11,990	348,875	11,990	96,598	(*)	(*)
$50,000 under $100,000	5,712	384,079	72,103	10,965	5,711	301,113	5,711	112,185	123	331
$100,000 under $200,000	1,114	148,330	32,862	2,128	1,113	113,355	1,111	52,801	107	730
$200,000 under $500,000	274	80,608	19,157	526	273	60,984	273	34,417	67	525
$500,000 under $1,000,000	44	28,132	6,503	80	44	21,549	44	13,351	18	315
$1,000,000 or more	22	43,347	9,136	45	22	34,166	22	21,181	10	748
Total nontaxable returns	569,485	[1]1,146,184	693,891	1,095,263	4,533	10,602	-	-	-	-
Returns under $5,000	1,600,448	[1]5,034,816	1,846,870	2,468,955	1,051,414	1,367,296	1,048,282	202,930	22	364
Returns $5,000 under $10,000	1,610,937	11,377,021	2,297,816	2,623,672	1,596,126	6,458,778	1,595,228	1,082,276	-	-
Returns $10,000 under $15,000	405,424	4,808,296	903,851	674,276	404,482	3,230,366	404,305	600,819	(*)	(*)
Returns $15,000 or more	124,067	3,146,046	557,926	218,283	123,859	2,374,258	123,531	653,081	370	2,840

Footnotes at end of table.

Table 1.2.--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	266,958	[1]1,637,605	452,099	489,340	175,239	819,837	175,237	158,413	55	392
No adjusted gross income	6,093	-11,938	-	9,411	-	-	-	-	(*)	(*)
$1 under $1,000	24,665	12,771	27,364	36,929	-	-	-	-	-	-
$1,000 under $2,000	32,858	51,513	33,451	50,120	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	18,063	47,070	20,060	33,278	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	19,660	67,413	25,514	38,067	10,341	8,276	10,341	1,182	-	-
$4,000 under $5,000	26,818	119,178	31,550	50,451	26,678	37,304	26,678	5,135	-	-
$5,000 under $6,000	38,800	211,920	76,532	73,311	32,520	65,539	32,520	9,693	-	-
$6,000 under $7,000	15,032	98,138	32,036	30,914	12,826	36,656	12,826	5,535	-	-
$7,000 under $8,000	19,417	144,880	27,768	34,148	19,351	83,136	19,351	13,216	-	-
$8,000 under $9,000	15,262	126,249	26,786	33,797	15,262	65,666	15,262	10,581	-	-
$9,000 under $10,000	8,349	80,564	17,509	16,749	8,066	46,772	8,066	7,756	-	-
$10,000 under $11,000	13,858	145,666	32,980	25,528	13,858	87,158	13,857	14,686	-	-
$11,000 under $12,000	5,505	64,232	11,104	10,217	5,505	42,911	5,505	7,393	-	-
$12,000 under $13,000	3,932	49,148	10,188	6,136	3,932	32,825	3,932	5,741	-	-
$13,000 under $14,000	2,469	33,263	7,100	3,655	2,469	22,508	2,469	4,003	-	-
$14,000 under $15,000	3,251	47,291	8,551	5,966	3,251	32,774	3,251	5,991	-	-
$15,000 under $20,000	6,349	103,993	23,662	14,880	6,349	65,451	6,349	12,041	-	-
$20,000 under $25,000	2,977	66,345	10,402	6,570	2,977	49,373	2,977	10,134	-	-
$25,000 under $30,000	728	20,122	3,058	1,783	728	15,281	728	3,370	-	-
$30,000 under $50,000	2,001	80,392	13,154	5,681	2,001	61,557	2,001	15,871	-	-
$50,000 under $100,000	717	46,541	6,691	1,429	717	38,421	717	12,994	(*)	(*)
$100,000 under $200,000	122	16,256	2,724	251	122	13,281	122	5,885	(*)	(*)
$200,000 under $500,000	22	5,700	1,413	53	22	4,233	21	2,104	6	31
$500,000 under $1,000,000	8	5,579	1,724	13	8	3,842	8	2,432	1	14
$1,000,000 or more	2	5,319	778	3	2	4,537	2	2,346	2	223
Taxable returns, total	175,253	[1]1,474,283	325,849	328,995	175,238	819,833	175,237	158,413	55	392
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	10,341	36,902	11,828	16,798	10,341	8,276	10,341	1,182	-	-
$4,000 under $5,000	26,678	118,550	31,348	49,898	26,678	37,304	26,678	5,135	-	-
$5,000 under $6,000	32,520	177,602	51,660	60,403	32,520	65,539	32,520	9,693	-	-
$6,000 under $7,000	12,826	83,375	20,841	25,878	12,826	36,656	12,826	5,535	-	-
$7,000 under $8,000	19,351	144,384	27,233	34,015	19,351	83,136	19,351	13,216	-	-
$8,000 under $9,000	15,262	126,249	26,786	33,797	15,262	65,666	15,262	10,581	-	-
$9,000 under $10,000	8,066	77,847	14,708	16,367	8,066	46,772	8,066	7,756	-	-
$10,000 under $11,000	13,857	145,656	32,977	25,525	13,857	87,154	13,857	14,686	-	-
$11,000 under $12,000	5,505	64,232	11,104	10,217	5,505	42,911	5,505	7,393	-	-
$12,000 under $13,000	3,932	49,148	10,188	6,136	3,932	32,825	3,932	5,741	-	-
$13,000 under $14,000	2,469	33,263	7,100	3,655	2,469	22,508	2,469	4,003	-	-
$14,000 under $15,000	3,251	47,291	8,551	5,966	3,251	32,774	3,251	5,991	-	-
[illegible]	6,349	103,993	23,662	14,880	6,349	65,451	6,349	12,041	-	-
[illegible]	2,977	66,345	10,402	6,570	2,977	49,373	2,977	10,134	-	-
[illegible]	728	20,122	3,058	1,783	728	15,281	728	3,370	-	-
[illegible]	2,001	80,392	13,154	5,681	2,001	61,557	2,001	15,871	-	-
[illegible]	717	46,541	6,691	1,429	717	38,421	717	12,994	(*)	(*)
$100,000 under $200,000	122	16,256	2,724	251	122	13,281	122	5,885	(*)	(*)
[illegible] r $500,000	22	5,700	1,413	53	22	4,233	21	2,104	6	31
[illegible] r $1,000,000	8	5,579	1,724	13	8	3,842	8	2,432	1	14
$1,000,000 or more	2	5,319	778	3	2	4,537	2	2,346	2	223
Total nontaxable returns	91,705	[1]163,321	126,250	160,344	(*)	(*)	-	-	-	-
[illegible] r $5,000	128,157	[1]286,007	137,938	218,257	45,273	47,916	45,273	6,641	(*)	(*)
[illegible] $5,000 under $10,000	96,860	661,750	180,631	188,919	88,025	297,768	88,025	46,782	-	-
[illegible] $10,000 under $15,000	29,015	339,601	69,923	51,501	29,015	218,177	29,014	37,813	-	-
[illegible] $15,000 or more	12,926	350,247	63,606	30,664	12,926	255,977	12,925	67,177	40	303

Table 1.2--ALL RETURNS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	25,748,365	[1]111,493,637	32,069,941	20,615,395	16,951,412	66,957,291	16,829,174	13,462,217	2,430	14,005
No adjusted gross income	135,863	-417,721	-	127,908	-	-	-	-	81	664
$1 under $1,000	4,605,936	2,525,443	4,823,819	3,261,103	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	4,567,028	6,748,085	4,807,154	3,439,096	970,792	130,550	964,036	18,465	(*)	(*)
$2,000 under $3,000	3,541,943	8,729,330	3,859,028	2,839,287	3,234,168	2,206,928	3,166,043	314,039	-	-
$3,000 under $4,000	2,624,717	9,158,604	2,941,083	2,277,042	2,535,145	4,044,139	2,502,566	605,131	-	-
$4,000 under $5,000	2,103,469	9,427,408	2,383,038	1,790,175	2,076,867	5,276,580	2,069,530	852,715	(*)	(*)
$5,000 under $6,000	1,819,404	9,968,617	2,118,016	1,487,046	1,802,973	6,386,366	1,798,767	1,081,409	-	-
$6,000 under $7,000	1,391,551	9,026,087	1,655,824	1,151,897	1,387,501	6,219,557	1,386,726	1,095,696	-	-
$7,000 under $8,000	1,166,640	8,712,837	1,518,649	975,891	1,162,429	6,246,779	1,162,319	1,133,983	-	-
$8,000 under $9,000	945,976	8,007,820	1,311,262	769,060	943,977	5,938,002	941,810	1,112,762	(*)	(*)
$9,000 under $10,000	772,173	7,291,168	1,197,056	631,763	768,171	5,473,249	768,160	1,058,114	-	-
$10,000 under $11,000	519,499	5,443,597	867,780	445,591	518,661	4,134,955	518,660	820,619	(*)	(*)
$11,000 under $12,000	380,582	4,366,515	698,938	316,129	379,917	3,338,908	379,917	682,930	-	-
$12,000 under $13,000	256,891	3,199,615	522,252	225,327	256,891	2,452,036	256,889	507,093	-	-
$13,000 under $14,000	203,149	2,738,349	410,781	187,207	202,796	2,142,548	202,728	454,282	-	-
$14,000 under $15,000	146,883	2,126,094	330,064	129,386	146,209	1,668,504	146,208	360,379	(*)	(*)
$15,000 under $20,000	327,291	5,535,467	817,940	301,341	326,478	4,421,799	326,454	1,001,895	214	421
$20,000 under $25,000	104,810	2,316,576	382,896	104,749	104,540	1,832,493	104,502	453,236	22	237
$25,000 under $30,000	48,161	1,309,273	245,396	52,194	47,933	1,014,388	47,930	270,136		
$30,000 under $50,000	55,200	2,075,648	394,946	66,250	54,685	1,618,188	54,671	495,036	194	807
$50,000 under $100,000	23,650	1,574,830	333,821	27,884	23,458	1,215,682	23,443	482,045	812	1,651
$100,000 under $200,000	5,520	740,938	180,955	6,646	5,468	555,282	5,464	280,007	614	2,350
$200,000 under $500,000	1,661	480,456	134,108	1,969	1,640	345,352	1,638	203,409	327	2,827
$500,000 under $1,000,000	246	164,776	49,641	297	243	115,010	243	72,134	86	1,744
$1,000,000 or more	122	243,825	85,494	157	120	159,972	120	106,699	50	3,191
Taxable returns, total	16,829,381	[1]102,595,419	22,219,120	13,523,780	16,829,200	66,863,278	16,829,174	13,462,217	2,430	14,005
No adjusted gross income	81	-8,239	-	98	-	-	-	-	81	664
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	964,038	1,779,368	1,000,702	649,298	954,036	129,371	964,036	18,465	(*)	(*)
$2,000 under $3,000	3,166,043	7,832,160	3,341,086	2,308,780	3,166,043	2,182,294	3,166,043	314,039	-	-
$3,000 under $4,000	2,502,566	8,744,305	2,690,063	2,041,446	2,502,566	4,012,796	2,502,566	605,131	-	-
$4,000 under $5,000	2,069,531	9,275,542	2,298,125	1,707,987	2,069,530	5,269,431	2,059,530	852,715	(*)	(*)
$5,000 under $6,000	1,798,767	9,858,030	2,029,762	1,452,191	1,798,767	6,376,077	1,798,767	1,081,409	-	-
$6,000 under $7,000	1,386,726	8,995,040	1,636,717	1,141,400	1,386,726	6,216,923	1,386,726	1,095,696	-	-
$7,000 under $8,000	1,162,319	8,681,201	1,464,744	970,244	1,162,319	6,246,213	1,162,319	1,133,983	-	-
$8,000 under $9,000	941,812	7,971,510	1,282,767	764,866	941,812	5,923,876	941,810	1,112,762	(*)	(*)
$9,000 under $10,000	768,160	7,252,272	1,151,397	627,696	768,160	5,473,178	768,160	1,058,114	-	-
$10,000 under $11,000	518,663	5,434,890	855,495	444,473	518,660	4,134,947	518,660	820,619	(*)	(*)
$11,000 under $12,000	379,917	4,358,943	684,355	315,680	379,917	3,358,908	379,917	682,930	-	-
$12,000 under $13,000	256,889	3,199,590	522,249	225,326	256,889	2,452,016	256,889	507,093	-	-
$13,000 under $14,000	202,728	2,732,628	403,904	186,919	202,728	2,141,806	202,728	454,282	-	-
$14,000 under $15,000	146,219	2,116,231	319,467	128,489	146,209	1,668,504	146,208	360,379	(*)	(*)
$15,000 under $20,000	326,457	5,521,521	799,878	299,939	326,455	4,421,719	326,454	1,001,895	214	421
$20,000 under $25,000	104,515	2,310,096	373,306	104,538	104,504	1,832,309	104,502	453,236	22	237
$25,000 under $30,000	47,933	1,302,895	236,669	51,883	47,930	1,014,368	47,930	270,136		
$30,000 under $50,000	54,708	2,055,905	372,251	65,651	54,684	1,618,156	54,671	495,036	194	807
$50,000 under $100,000	23,464	1,562,878	320,883	27,637	23,445	1,214,992	23,443	482,045	812	1,651
$100,000 under $200,000	5,481	736,104	174,622	6,599	5,468	555,282	5,464	280,007	614	2,350
$200,000 under $500,000	1,649	476,996	130,496	1,953	1,639	345,106	1,638	203,409	327	2,827
$500,000 under $1,000,000	244	163,217	48,036	295	243	115,010	243	72,134	86	1,744
$1,000,000 or more	121	242,009	82,079	156	120	159,972	120	106,699	50	3,191
Total nontaxable returns	8,918,984	[1]8,898,217	9,850,817	7,091,615	122,212	94,016	-	-	-	-
Returns under $5,000	17,578,956	[1]36,171,149	18,814,121	13,734,611	8,817,322	11,658,222	8,702,525	1,790,353	84	691
Returns $5,000 under $10,000	6,095,744	43,006,529	7,800,807	5,015,658	6,065,051	30,263,954	6,057,782	5,481,964	(*)	(*)
Returns $10,000 under $15,000	1,507,004	17,874,171	2,829,815	1,303,639	1,504,474	13,756,952	1,504,402	2,825,302	(*)	(*)
Returns $15,000 or more	566,661	14,441,790	2,625,196	561,486	564,565	11,278,167	564,465	3,364,598	2,319	13,228

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Adjusted gross income less deficit.

NOTE: Amount detail may not add to total because of rounding.

Table 1.3--ALL RETURNS: SOURCES OF INCOME BY MARITAL STATUS
[All figures are estimates based on samples--Money amounts in thousands of dollars]

Sources of income or loss	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
					Total		Spouse filing		Spouse not filing							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit)	74,576,407	673,619,046	42,729,520	525,241,745	2,090,688	10,879,880	1,755,050	9,556,122	335,638	1,323,757	3,740,876	24,366,180	266,958	1,637,605	25,748,365	111,493,637
Salaries and wages (gross)	67,067,045	564,967,294	38,489,301	441,195,647	1,932,797	9,781,174	1,623,954	8,547,240	308,843	1,233,934	3,509,938	21,584,172	219,111	1,193,657	22,915,898	91,212,639
Business and profession:																
Net profit	4,946,859	35,323,956	4,152,330	32,012,223	81,354	328,801	71,618	300,391	9,736	28,408	116,188	645,678	10,581	69,749	586,406	2,267,504
Net loss	1,444,354	3,285,612	1,191,621	2,765,019	23,681	65,025	20,201	57,599	3,480	7,426	39,429	83,444	3,288	7,444	186,335	364,681
Farm:																
Net profit	1,485,236	5,465,547	1,235,026	4,973,741	18,146	30,279	11,076	20,671	7,070	9,605	24,768	57,499	6,294	14,509	201,002	389,519
Net loss	1,290,203	3,277,548	1,137,583	2,955,565	9,406	25,617	6,146	16,207	3,260	9,412	21,060	54,493	5,337	9,471	116,817	232,402
Partnership:																
Net profit	1,429,397	14,154,373	1,180,344	12,860,913	23,099	117,407	22,999	116,041	(*)	(*)	22,853	126,438	1,708	29,885	201,393	1,019,735
Net loss	709,244	3,351,382	570,073	2,913,726	10,085	40,160	9,799	38,496	(*)	(*)	16,619	55,847	1,295	3,383	111,172	338,268
Small Business Corporations:																
Net profit	326,462	2,903,942	262,226	2,535,192	1,703	20,271	1,668	19,373	(*)	(*)	3,850	32,040	(*)	(*)	58,413	307,722
Net loss	144,970	875,764	125,249	768,415	1,252	9,812	1,224	8,433	(*)	(*)	1,917	9,149	(*)	(*)	16,523	87,993
Sales of capital assets:																
Net gain	5,944,247	14,558,580	4,419,478	11,835,250	74,545	150,844	67,401	140,689	7,144	10,158	152,225	315,585	22,557	55,400	1,275,442	2,201,499
Net loss	2,143,619	1,403,581	1,636,095	1,024,947	36,555	25,312	34,231	24,111	2,324	1,200	55,617	36,074	3,673	2,964	411,679	314,282
Sales of property *other* than capital assets:																
Net gain	427,307	607,307	370,505	544,956	1,808	3,699	1,475	3,180	(*)	(*)	8,770	13,383	1,025	1,696	45,199	43,580
Net loss	318,717	616,543	282,695	546,611	2,392	5,890	2,185	4,845	(*)	(*)	2,930	6,772	3,063	1,924	27,637	55,344
Dividends in adjusted gross income	7,518,621	15,671,048	4,806,636	9,938,715	112,375	290,934	102,972	266,886	9,403	24,049	255,165	517,932	34,258	63,639	2,310,187	4,859,826
Interest received	34,114,209	24,731,456	22,941,488	16,546,715	499,605	291,131	442,084	265,332	57,521	25,799	1,167,415	778,000	140,019	155,749	9,365,682	6,959,864
Pensions and annuities in adjusted gross income	3,468,812	9,294,407	2,216,557	6,435,810	37,406	95,707	33,049	87,030	4,357	8,679	86,972	209,551	18,716	40,923	1,109,161	2,512,417
Rents:																
Net income	3,816,315	5,345,125	2,832,874	4,023,161	50,537	79,924	44,039	68,346	6,498	11,577	116,379	165,699	15,825	18,440	800,700	1,057,898
Net loss	2,556,431	2,757,717	2,006,979	2,259,243	35,571	34,641	35,332	34,447	(*)	(*)	85,706	69,906	9,284	5,699	418,891	388,231
Royalties:																
Net income	517,425	926,470	380,877	675,057	4,920	9,851	4,905	9,805	(*)	(*)	7,271	26,530	(*)	(*)	123,796	213,340
Net loss	29,455	67,584	25,153	60,349	762	1,780	761	1,780	(*)	(*)	131	385	(*)	(*)	3,403	4,657
Estates and trusts:																
Net income	598,086	1,672,034	314,362	846,526	9,608	30,061	8,936	29,048	(*)	(*)	29,141	82,032	5,069	27,361	239,906	686,053
Net loss	44,357	93,031	30,239	64,097	2,134	2,289	2,133	2,223	(*)	(*)	3,388	2,606	2,039	8,684	6,557	15,355
Other sources (net)[1]	8,508,279	2,569,853	6,677,776	1,732,610	127,615	20,483	116,166	21,016	11,449	-536	360,520	296,735	32,966	9,491	1,309,402	510,532
Statutory adjustments	7,019,730	8,847,885	5,703,000	7,561,096	121,077	160,169	113,689	150,793	7,388	9,376	206,140	166,420	14,016	12,928	975,497	947,277

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Includes State income tax refunds and alimony.
NOTE: Amount detail may not add to total because of rounding.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit[1]		Net loss[1]		Net profit[1]		Net loss[1]		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	74,576,407	[2]673,619,046	67,067,045	564,967,294	4,946,859	35,323,956	1,444,354	3,285,612	1,485,236	5,465,547	1,290,203	3,277,548	1,429,397	14,154,373	709,244	3,351,382
No adjusted gross income	429,622	-2,715,111	148,966	677,501	27,396	128,592	167,862	1,120,149	6,041	23,493	129,949	791,489	9,535	49,587	34,434	781,589
$1 under $1,000	5,416,633	2,982,794	4,845,573	2,869,547	168,786	110,708	49,656	92,755	97,815	46,916	61,503	103,758	18,389	11,708	13,030	50,208
$1,000 under $2,000	5,959,276	8,874,780	5,175,038	7,615,643	255,778	309,702	54,852	85,492	138,906	141,363	62,211	111,911	31,585	37,010	13,433	30,384
$2,000 under $3,000	5,370,470	13,330,979	4,465,452	10,691,031	280,884	513,011	55,135	88,074	136,102	202,349	67,007	129,777	47,100	88,422	8,962	21,298
$3,000 under $4,000	5,051,628	17,685,709	4,169,473	14,104,020	281,804	669,388	60,897	109,475	131,044	267,400	78,298	138,033	64,139	139,561	10,525	14,636
$4,000 under $5,000	4,927,419	22,166,967	4,233,764	18,210,983	288,560	852,034	63,312	94,024	121,619	307,684	77,015	138,020	67,766	221,971	21,829	44,990
$5,000 under $6,000	4,592,210	25,218,808	4,082,494	21,508,807	292,123	998,137	65,987	102,970	106,926	315,289	71,913	119,206	47,966	169,287	23,042	45,213
$6,000 under $7,000	4,255,317	27,644,579	3,849,492	24,199,250	278,713	1,034,296	73,533	115,572	95,726	320,749	80,248	142,257	63,848	263,970	22,519	22,639
$7,000 under $8,000	4,397,838	32,916,524	4,043,627	29,435,822	276,259	1,124,108	86,730	113,516	92,110	345,017	81,917	140,486	60,933	273,841	25,942	46,803
$8,000 under $9,000	4,189,378	35,597,608	3,940,240	32,279,684	268,759	1,203,910	84,923	112,736	79,744	327,883	77,233	121,360	71,588	364,271	28,797	38,201
$9,000 under $10,000	4,008,736	38,065,290	3,785,813	34,631,836	242,623	1,130,604	81,214	103,779	70,303	304,709	74,027	117,969	56,184	315,736	25,674	31,278
$10,000 under $11,000	3,686,714	38,699,686	3,500,017	35,467,863	241,741	1,124,732	75,187	90,324	61,055	257,074	66,035	112,474	50,895	255,744	24,096	47,120
$11,000 under $12,000	3,283,251	37,738,196	3,127,878	34,703,340	224,232	1,113,234	70,927	85,769	54,399	257,724	55,693	91,410	52,878	266,034	25,410	40,362
$12,000 under $13,000	2,904,463	36,263,482	2,783,503	33,646,344	190,874	1,033,089	64,947	81,916	41,641	213,089	45,971	78,230	47,033	180,118	25,225	50,355
$13,000 under $14,000	2,545,628	34,348,209	2,440,525	31,763,740	170,604	1,000,224	56,269	65,044	39,119	213,701	37,321	61,406	50,040	276,381	25,273	51,473
$14,000 under $15,000	2,184,214	31,653,846	2,094,323	29,046,748	160,250	978,307	45,285	52,985	32,497	199,121	32,233	55,927	38,221	232,140	21,864	33,834
$15,000 under $20,000	6,453,851	110,314,579	6,109,785	99,265,671	504,416	4,104,203	145,509	190,855	91,204	647,128	90,555	197,788	174,623	1,229,012	96,968	200,692
$20,000 under $25,000	2,377,638	52,524,308	2,188,641	44,176,093	265,700	3,157,041	60,908	102,920	36,177	328,820	35,494	93,844	115,428	1,024,765	56,096	150,297
$25,000 under $30,000	968,565	26,320,898	847,653	19,917,905	152,070	2,434,634	25,771	60,217	18,865	211,095	15,124	57,795	69,853	773,590	43,735	128,969
$30,000 under $50,000	1,077,844	40,169,501	868,545	24,410,363	251,821	6,224,171	34,869	133,061	22,855	329,909	27,740	168,630	158,879	2,727,392	84,977	418,714
$50,000 under $100,000	404,692	26,694,891	298,567	11,956,647	106,447	4,717,893	14,613	114,782	8,971	154,753	16,575	157,902	105,309	3,311,034	57,863	518,904
$100,000 under $200,000	72,856	9,532,788	54,154	3,280,252	14,595	1,077,434	4,205	73,816	1,631	36,585	4,505	75,545	22,166	1,225,744	14,449	295,701
$200,000 under $500,000	15,089	4,274,524	11,194	885,010	2,096	219,508	1,345	52,979	408	10,625	1,282	45,422	4,269	432,576	4,034	182,395
$500,000 under $1,000,000	2,192	1,472,924	1,643	148,132	236	34,706	274	21,867	43	1,049	252	13,234	563	116,989	717	57,424
$1,000,000 or more	883	1,842,287	685	75,062	92	30,290	144	20,535	35	2,022	102	13,675	207	167,490	350	47,903
Taxable returns, total	59,916,372	[2]651,268,825	55,245,912	546,150,569	4,032,135	33,355,401	1,056,654	1,767,350	990,672	4,521,433	905,892	1,940,905	1,282,897	13,743,790	614,024	2,481,702
No adjusted gross income	1,703	-131,717	1,148	41,491	231	10,725	417	48,237	53	1,139	248	24,205	350	7,110	1,032	167,938
$1 under $1,000	3,214	2,899	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
$1,000 under $2,000	1,088,981	1,987,724	1,028,586	1,852,126	22,121	29,340	2,522	4,751	7,362	9,682	2,150	1,807	(*)	(*)	327	3,750
$2,000 under $3,000	3,737,723	9,328,797	3,369,263	8,171,479	109,283	300,746	14,531	17,377	45,977	64,940	15,809	28,835	21,076	35,587	1,482	4,482
$3,000 under $4,000	3,968,451	13,942,406	3,457,551	11,800,887	155,113	366,795	30,605	50,292	65,436	125,981	43,046	57,321	42,053	78,567	4,850	5,272
$4,000 under $5,000	4,352,671	19,616,418	3,834,433	16,553,761	208,774	585,960	46,866	61,684	82,946	189,125	58,469	89,120	45,898	146,840	16,137	23,441
$5,000 under $6,000	4,296,925	23,611,695	3,854,774	20,369,542	246,913	810,018	56,553	78,375	86,292	233,725	61,540	92,702	45,776	165,483	16,901	27,207
$6,000 under $7,000	4,095,186	26,615,793	3,730,838	23,425,958	255,221	933,254	65,854	94,063	79,700	248,037	74,328	120,697	57,155	231,124	21,930	15,647
$7,000 under $8,000	4,315,860	32,305,254	3,988,116	29,021,349	263,143	1,055,473	81,737	100,830	80,937	288,801	77,531	122,374	58,430	258,478	23,656	36,959
$8,000 under $9,000	4,148,319	35,250,776	3,914,935	32,091,213	260,042	1,156,968	82,016	102,836	74,033	291,491	75,107	113,478	71,273	361,921	27,116	31,945
$9,000 under $10,000	3,985,089	37,839,967	3,770,526	34,516,473	236,514	1,090,622	79,136	97,650	66,040	276,793	73,192	109,715	52,629	287,996	24,735	24,770
$10,000 under $11,000	3,668,371	38,507,104	3,488,138	35,367,145	238,814	1,100,795	74,659	87,717	58,796	241,700	64,968	105,228	50,341	252,619	23,482	37,566
$11,000 under $12,000	3,275,923	37,654,262	3,123,740	34,665,137	222,642	1,099,325	70,155	81,470	52,629	244,612	54,632	85,448	52,315	257,854	25,202	39,094
$12,000 under $13,000	2,898,684	36,191,459	2,779,820	33,603,470	189,649	1,019,144	64,650	80,219	41,004	206,088	45,585	75,553	46,934	179,870	25,023	47,709
$13,000 under $14,000	2,542,489	34,305,830	2,438,588	31,739,930	169,469	989,285	55,899	63,356	38,652	208,315	37,228	60,277	49,628	276,021	24,982	44,843
$14,000 under $15,000	2,181,387	31,612,947	2,093,039	29,031,271	159,399	969,892	45,076	52,155	31,807	191,887	32,019	54,819	38,056	230,051	21,773	30,300
$15,000 under $20,000	6,446,017	110,181,732	6,105,542	99,204,617	502,866	4,084,127	144,510	183,688	90,283	633,696	89,695	189,464	174,099	1,220,881	95,625	191,977
$20,000 under $25,000	2,373,162	52,426,270	2,185,411	44,105,520	265,120	3,144,428	60,545	97,963	35,914	325,885	35,203	88,317	114,776	1,016,196	55,088	139,788
$25,000 under $30,000	966,923	26,275,929	846,993	19,903,147	151,624	2,424,147	25,639	57,037	18,810	209,699	15,056	55,421	69,393	769,561	43,266	119,951
$30,000 under $50,000	1,074,960	40,059,762	866,773	24,374,871	251,304	6,212,280	34,678	130,935	22,639	325,275	27,549	165,536	158,354	2,719,878	84,393	408,017
$50,000 under $100,000	403,614	26,623,185	297,914	11,932,862	106,268	4,712,031	14,401	109,205	8,964	154,085	16,433	154,969	105,074	3,304,912	57,552	507,440
$100,000 under $200,000	72,638	9,504,368	54,017	3,272,528	14,575	1,075,606	4,166	72,430	1,631	36,585	4,477	74,086	22,118	1,224,267	14,381	290,872
$200,000 under $500,000	15,022	4,255,831	11,150	880,681	3,090	219,199	1,335	52,126	406	10,544	1,276	44,969	4,261	432,085	4,005	177,685
$500,000 under $1,000,000	2,180	1,464,342	1,633	147,433	235	34,689	274	21,867	43	1,049	249	12,889	560	116,973	713	56,639
$1,000,000 or more	880	1,835,792	684	75,061	91	29,940	144	20,535	35	2,022	102	13,675	207	167,490	349	47,491
Total nontaxable returns	14,660,035	[2]22,350,221	11,821,133	18,816,722	914,724	1,968,557	387,700	1,518,262	494,564	944,115	384,311	1,336,641	146,500	410,585	95,220	869,686
Returns under $5,000	27,125,048	62,326,118	23,038,266	54,168,725	1,303,208	2,583,434	451,714	1,589,969	631,527	989,206	475,983	1,412,987	238,514	548,260	102,213	943,106
Returns $5,000 under $10,000	21,443,479	159,442,808	19,701,666	142,055,398	1,358,477	5,491,056	392,387	548,573	444,809	1,613,648	385,338	641,279	300,519	1,387,106	125,974	184,134
Returns $10,000 under $15,000	14,804,270	178,703,413	13,946,246	164,628,035	947,701	5,244,587	312,615	376,039	228,711	1,140,708	237,253	399,446	239,067	1,210,417	121,868	223,144
Returns $15,000 or more	11,373,610	273,146,701	10,380,867	204,115,134	1,297,473	21,999,880	287,638	771,032	180,189	1,721,985	191,629	823,834	651,297	11,008,593	359,189	2,001,000

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gain						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D[3]				Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	326,462	2,903,942	144,970	875,764	5,944,247	14,558,580	4,902,050	14,373,855	1,080,333	184,726	2,143,619	1,403,581	427,307	607,307	318,717	616,543
No adjusted gross income	2,198	23,922	12,343	270,658	78,529	384,932	76,650	384,498	1,987	434	26,996	74,220	17,924	41,557	29,986	190,900
$1 under $1,000	(*)	(*)	3,365	11,482	100,428	78,776	75,493	76,489	25,002	2,287	28,020	18,582	7,704	5,325	9,803	7,011
$1,000 under $2,000	8,355	12,868	5,545	21,778	186,587	114,310	149,563	107,199	37,024	7,111	52,268	33,696	17,445	5,678	14,572	20,593
$2,000 under $3,000	7,088	18,285			260,434	148,577	202,833	143,387	57,667	5,190	56,664	38,055	18,681	11,101	16,125	16,771
$3,000 under $4,000	10,912	12,008	3,749	20,446	300,253	208,380	248,729	204,148	53,806	4,232	50,535	34,741	21,176	11,981	16,160	8,678
$4,000 under $5,000	11,074	31,264	5,318	15,358	313,517	265,239	266,785	261,155	49,428	4,084	56,627	31,465	20,613	16,789	14,874	16,231
$5,000 under $6,000	4,937	17,600	3,488	15,441	282,488	288,650	246,618	283,905	37,936	4,745	59,686	34,488	20,212	18,302	21,788	30,072
$6,000 under $7,000	3,607	14,653	7,047	21,850	254,921	231,049	212,994	223,187	43,141	7,862	84,363	56,910	24,080	15,373	17,925	20,246
$7,000 under $8,000	2,642	8,119	2,304	13,209	260,632	269,577	212,423	266,182	50,981	3,395	73,389	42,701	17,902	12,211	22,669	26,755
$8,000 under $9,000	14,417	46,783	5,266	13,658	263,604	287,106	213,782	283,366	50,955	3,740	57,135	31,626	23,159	15,767	12,257	15,142
$9,000 under $10,000	7,065	25,955	4,252	18,040	267,837	255,294	206,437	247,045	65,749	8,250	90,779	51,260	19,592	29,590	16,236	14,477
$10,000 under $11,000	9,085	27,177	6,417	10,902	262,044	287,424	212,622	276,881	52,923	10,543	85,823	49,495	22,441	22,680	14,502	15,021
$11,000 under $12,000	10,373	20,750	5,917	21,255	256,099	314,830	202,803	302,100	55,334	12,730	95,307	57,700	14,814	19,964	11,158	12,566
$12,000 under $13,000	9,508	33,297	5,009	8,995	222,451	263,773	174,533	259,096	49,084	4,677	84,004	47,059	16,065	14,630	11,565	16,999
$13,000 under $14,000	5,018	22,982	3,572	9,676	211,744	281,355	170,742	270,331	41,688	11,024	95,109	57,020	13,379	13,633	7,988	11,722
$14,000 under $15,000	5,503	13,859	4,233	10,788	230,085	257,279	189,058	251,908	42,689	5,371	77,321	45,184	12,047	21,067	6,152	7,117
$15,000 under $20,000	41,726	135,660	18,480	56,275	818,105	1,239,394	657,638	1,204,142	165,623	35,252	362,134	215,628	48,545	67,932	27,995	47,491
$20,000 under $25,000	33,351	174,787	10,442	34,430	472,588	896,152	380,991	881,000	93,818	15,152	234,656	143,512	25,362	39,383	10,958	16,037
$25,000 under $30,000	28,131	205,821	5,506	18,798	262,784	721,224	220,979	706,039	43,143	15,185	136,617	89,849	18,412	43,762	9,062	20,402
$30,000 under $50,000	57,196	625,125	19,155	82,539	390,563	1,695,889	345,219	1,679,511	48,035	16,378	210,506	150,597	27,324	71,791	12,871	38,093
$50,000 under $100,000	35,630	764,885	10,432	86,264	190,768	1,871,848	178,509	1,865,636	13,086	6,212	104,356	81,664	15,441	55,940	9,798	34,796
$100,000 under $200,000	8,517	397,716	2,877	44,539	44,087	1,369,977	43,046	1,369,260	1,112	717	18,093	15,244	3,632	22,662	3,078	15,748
$200,000 under $500,000	1,739	196,456	928	29,365	11,152	1,216,137	11,060	1,216,032	112	105	2,827	2,515	1,057	12,626	937	9,141
$500,000 under $1,000,000	196	47,022	194	9,514	1,787	639,093	1,784	639,088	6	5	304	279	196	5,157	173	2,334
$1,000,000 or more	58	35,035	131	30,474	760	972,315	759	972,270	4	45	101	91	104	12,406	85	2,220
Taxable returns, total	304,882	2,831,428	112,266	500,219	5,113,218	13,597,595	4,188,661	13,424,932	959,280	172,666	1,940,205	1,210,635	327,515	509,983	218,209	344,210
No adjusted gross income	161	6,231	243	28,507	1,404	125,038	1,402	125,034	(*)	(*)	26	21	461	5,847	353	3,364
$1 under $1,000					(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	14,655	17,315	3,058	8,441	15,188	18,477	12,906	14,953	( )	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000					105,873	44,970	76,407	42,315	29,466	2,155	30,409	21,882	3,223	2,743	4,288	1,650
$3,000 under $4,000					168,872	107,139	133,463	104,434	35,551	2,705	27,834	17,015	9,535	5,052	5,532	2,831
$4,000 under $5,000	10,988	31,162			235,797	205,715	199,008	202,518	39,070	3,198	42,842	21,702	14,318	13,036	9,373	10,606
$5,000 under $6,000	6,273	21,302	10,750	26,575	247,824	246,536	212,096	241,801	37,727	4,734	49,670	28,922	12,582	10,741	15,525	24,061
$6,000 under $7,000					224,877	189,223	183,498	181,390	42,459	7,833	70,196	47,175	18,465	11,726	12,458	9,332
$7,000 under $8,000	5,482	5,166			247,723	250,496	199,516	247,109	50,913	3,388	69,724	40,932	15,387	8,872	20,476	24,626
$8,000 under $9,000	12,136	33,148	5,123	12,684	250,336	244,945	200,632	241,241	50,553	3,705	54,237	29,675	20,674	14,190	10,827	13,443
$9,000 under $10,000	7,065	25,955	2,070	10,061	259,725	238,692	198,609	230,477	65,399	8,215	88,929	49,752	17,707	27,580	15,568	13,195
$10,000 under $11,000	9,075	27,176	6,237	9,523	255,792	269,319	206,396	258,778	52,897	10,541	84,893	48,903	21,967	21,850	13,914	14,685
$11,000 under $12,000	9,958	19,833	5,786	20,187	253,306	298,118	200,014	285,388	55,330	12,730	94,511	57,139	14,066	17,766	10,455	9,735
$12,000 under $13,000	9,406	32,454	5,007	8,964	220,719	259,400	172,802	254,723	49,083	4,677	83,282	46,377	15,511	13,479	11,380	16,716
$13,000 under $14,000	7,992	22,887	2,546	9,417	211,131	279,528	170,195	268,505	41,622	11,023	94,641	56,590	13,137	13,356	7,752	9,913
$14,000 under $15,000	5,502	13,836	4,220	10,185	229,678	255,857	188,651	250,486	42,689	5,371	77,229	45,092	11,832	20,342	6,081	7,084
$15,000 under $20,000	41,711	135,484	18,219	51,806	814,977	1,222,252	655,188	1,187,185	164,945	35,067	360,957	214,551	47,761	65,713	27,726	45,850
$20,000 under $25,000	33,317	173,317	10,350	32,328	471,173	889,103	379,576	873,951	93,818	15,152	233,872	142,857	24,971	38,020	10,679	15,255
$25,000 under $30,000	28,102	205,554	5,435	17,205	261,665	717,282	219,860	702,098	43,143	15,185	136,529	89,775	18,313	42,169	8,969	20,049
$30,000 under $50,000	57,101	624,118	18,824	73,694	389,229	1,680,806	343,908	1,664,430	48,012	16,376	209,650	149,745	27,128	70,193	12,834	37,786
$50,000 under $100,000	35,474	761,609	10,310	83,766	190,264	1,864,035	178,005	1,857,823	13,086	6,212	104,099	81,429	15,345	55,042	9,766	34,520
$100,000 under $200,000	8,496	396,715	2,854	43,206	43,980	1,364,631	43,940	1,363,914	1,111	717	18,053	15,209	3,615	22,197	3,061	15,239
$200,000 under $500,000	1,736	196,230	913	28,287	11,128	1,214,123	11,036	1,214,019	112	105	2,807	2,495	1,048	12,369	929	9,014
$500,000 under $1,000,000	194	46,901	192	9,421	1,783	638,993	1,780	638,988	6	5	302	277	194	5,118	171	2,275
$1,000,000 or more	58	35,035	129	15,962	758	972,076	757	972,031	4	45	101	91	104	12,406	85	2,220
Total nontaxable returns	21,580	72,513	32,704	375,546	831,029	960,985	713,389	948,923	121,053	12,062	203,414	192,947	99,792	97,328	100,508	272,338
Returns under $5,000	41,713	92,261	30,320	339,720	1,239,748	1,200,214	1,020,053	1,176,876	224,914	23,338	271,110	230,758	103,543	92,431	101,520	260,113
Returns $5,000 under $10,000	35,718	111,110	22,357	82,228	1,329,482	1,331,676	1,092,254	1,303,684	248,762	27,992	365,351	216,985	104,945	91,244	90,875	106,743
Returns $10,000 under $15,000	42,487	118,065	24,148	61,617	1,182,423	1,404,662	949,758	1,360,316	241,718	44,346	437,564	256,458	78,746	91,974	51,365	63,425
Returns $15,000 or more	206,544	2,582,507	68,145	392,199	2,192,594	10,622,029	1,839,985	10,532,979	364,939	89,050	1,069,594	699,378	140,073	331,661	74,957	186,261

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	7,518,621	15,671,048	34,114,209	24,731,456	3,468,812	9,294,407	3,816,315	5,345,125	2,556,431	2,757,717	517,425	926,470	29,455	67,584
No adjusted gross income	45,622	109,768	166,391	188,784	7,856	12,567	37,775	59,842	60,249	263,575	8,852	23,678	497	6,659
$1 under $1,000	123,489	37,520	994,056	199,048	44,976	56,247	86,174	41,531	57,130	50,851	19,602	8,799	-	-
$1,000 under $2,000	266,312	131,046	1,730,132	592,307	151,874	149,267	228,820	146,536	59,097	41,829	17,766	7,217	(*)	(*)
$2,000 under $3,000	362,734	234,648	1,889,231	1,061,594	361,848	545,102	242,223	222,854	89,753	70,618	27,189	20,750	-	-
$3,000 under $4,000	377,253	300,169	1,711,343	1,332,154	422,251	836,988	250,996	287,505	93,847	74,266	25,081	13,540	(*)	(*)
$4,000 under $5,000	360,324	287,776	1,770,263	1,355,337	409,231	962,351	238,129	244,339	112,174	74,305	35,356	25,716	(*)	(*)
$5,000 under $6,000	331,116	320,954	1,685,235	1,158,246	316,975	872,381	189,759	170,029	108,678	86,531	22,226	6,856		
$6,000 under $7,000	325,594	307,139	1,659,071	1,017,125	231,220	699,863	176,847	179,333	102,152	79,187	26,547	19,003		
$7,000 under $8,000	296,547	285,609	1,732,120	1,060,378	227,622	632,302	174,272	215,661	140,368	117,525	22,975	8,769	5,817	5,355
$8,000 under $9,000	251,851	235,722	1,765,674	838,596	136,918	442,777	205,253	211,491	120,248	87,041	13,574	21,063		
$9,000 under $10,000	324,867	331,102	1,910,374	1,022,513	186,216	482,362	207,499	215,463	144,232	104,445	21,653	32,514		
$10,000 under $11,000	308,372	327,962	1,864,771	970,573	129,271	422,230	183,769	178,556	147,140	119,135	19,849	25,589		
$11,000 under $12,000	299,395	304,138	1,762,168	938,422	101,158	308,897	165,504	147,361	146,506	107,366	19,298	21,712		
$12,000 under $13,000	274,800	254,439	1,695,197	841,429	97,144	303,400	156,442	145,901	149,835	111,186	15,627	17,861	4,744	3,818
$13,000 under $14,000	274,321	274,763	1,519,834	728,824	81,746	279,724	127,026	136,768	133,688	111,844	12,902	14,945		
$14,000 under $15,000	271,[illegible]	269,091	1,484,046	777,4[illegible]	71,403	[illegible],241	122,767	131,990	110,961	80,771	14,233	7,484		
$15,000 under $20,000	1,037,117	1,227,448	4,576,369	2,919,886	227,799	835,542	428,654	604,962	373,110	346,168	56,638	91,623	3,381	3,236
$20,000 under $25,000	650,915	1,101,441	1,943,251	1,803,343	110,824	443,549	207,004	382,417	163,597	195,246	40,083	64,159	2,352	2,990
$25,000 under $30,000	385,172	920,186	847,042	1,125,167	55,119	237,374	105,806	236,335	76,737	121,242	23,366	54,186	1,532	3,620
$30,000 under $50,000	581,978	2,077,688	985,748	2,184,097	62,031	303,837	177,982	626,658	104,816	230,874	42,195	131,056	4,128	12,361
$50,000 under $100,000	290,744	2,529,070	379,836	1,536,933	26,850	161,802	82,405	518,059	48,343	169,281	22,783	125,503	3,575	14,275
$100,000 under $200,000	62,139	1,665,902	69,555	603,961	6,397	58,151	16,977	169,197	10,542	65,158	7,013	82,390	968	7,956
$200,000 under $500,000	13,858	1,149,931	14,516	293,784	1,700	19,667	3,489	52,835	2,578	31,981	2,079	63,504	319	3,754
$500,000 under $1,000,000	2,067	437,087	2,126	94,801	274	3,380	531	12,585	447	9,493	394	17,152	58	2,475
$1,000,000 or more	849	534,449	860	86,735	109	1,406	212	6,917	203	7,799	144	21,401	30	826
Taxable returns, total	6,662,671	14,861,737	29,718,528	22,186,950	2,738,647	7,942,593	3,070,215	4,610,425	2,225,550	2,237,928	420,660	857,655	28,036	60,564
No adjusted gross income	1,040	19,524	1,423	24,378	43	236	438	5,253	637	38,111	143	4,703	21	1,882
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-
$1,000 under $2,000	29,192	18,931	229,738	56,477	(*)	(*)	11,562	5,809	7,413	13,156	(*)	(*)	-	-
$2,000 under $3,000	178,970	117,503	1,128,260	482,348	153,929	224,803	67,996	56,981	28,815	17,809	8,112	4,325	-	-
$3,000 under $4,000	241,107	191,507	1,220,168	859,534	247,314	469,473	129,723	131,030	55,511	31,656	15,016	10,187	(*)	(*)
$4,000 under $5,000	307,242	242,058	1,551,076	1,116,734	316,685	723,648	182,821	176,028	92,587	52,171	25,642	21,113	-	-
$5,000 under $6,000	306,412	300,031	1,577,312	1,049,170	286,845	773,562	165,419	134,165	99,782	71,890	16,784	5,751		
$6,000 under $7,000	313,808	274,811	1,596,880	970,764	217,412	645,085	170,642	169,620	86,085	57,368	23,439	16,617		
$7,000 under $8,000	286,568	253,061	1,708,176	1,033,302	221,233	589,421	167,540	210,061	134,737	105,004	22,374	8,601	5,661	4,721
$8,000 under $9,000	246,806	218,342	1,743,652	819,435	134,560	439,509	198,721	192,506	118,290	81,787	13,060	20,856		
$9,000 under $10,000	318,906	316,633	1,899,200	1,003,408	186,097	481,666	206,203	213,173	139,709	96,667	21,137	32,303		
$10,000 under $11,000	301,946	309,060	1,854,011	951,147	127,136	414,444	181,491	174,629	144,779	112,777	19,638	25,542		
$11,000 under $12,000	297,976	299,414	1,757,614	935,600	100,940	308,756	164,627	146,286	146,159	106,025	19,297	21,711		
$12,000 under $13,000	273,866	252,233	1,691,775	839,462	95,673	300,077	155,215	144,661	149,222	109,472	15,443	17,830	4,077	2,759
$13,000 under $14,000	273,155	264,722	1,517,876	727,255	81,745	279,720	126,692	134,313	133,488	111,477	12,900	14,940		
$14,000 under $15,000	270,182	284,358	1,436,842	770,717	70,739	222,995	121,834	126,212	110,942	80,518	14,218	7,479		
$15,000 under $20,000	1,034,078	1,210,425	4,570,518	2,898,269	227,288	833,119	427,083	601,855	372,055	341,013	55,979	89,971	3,368	3,174
$20,000 under $25,000	648,973	1,089,311	1,939,663	1,795,985	110,811	443,312	205,802	376,698	162,568	188,997	39,779	63,850	2,340	2,864
$25,000 under $30,000	384,096	908,299	845,456	1,111,333	54,746	235,346	105,601	235,379	76,474	117,974	23,294	53,908	1,532	3,620
$30,000 under $50,000	579,834	2,050,232	983,234	2,155,697	61,996	303,234	177,538	622,465	104,420	225,811	41,901	130,143	4,106	12,336
$50,000 under $100,000	289,850	2,502,606	378,848	1,522,631	26,771	161,028	82,123	514,248	48,165	167,001	22,639	124,163	3,561	14,170
$100,000 under $200,000	61,951	1,652,116	69,359	598,227	6,377	57,838	16,932	168,825	10,490	63,142	6,980	81,727	966	7,954
$200,000 under $500,000	13,796	1,139,436	14,456	288,206	1,694	19,627	3,474	50,910	2,562	30,820	2,065	63,232	318	3,751
$500,000 under $1,000,000	2,055	431,288	2,114	92,084	274	3,380	526	12,401	445	9,426	393	17,152	58	2,475
$1,000,000 or more	846	515,587	857	84,776	109	1,406	212	6,917	202	7,797	143	21,392	30	826
Total nontaxable returns	855,950	809,311	4,395,681	2,544,505	730,115	1,351,816	746,100	734,696	330,881	519,792	96,765	68,814	1,419	7,019
Returns under $5,000	1,535,734	1,100,926	8,261,416	4,729,223	1,398,036	2,562,522	1,084,117	1,002,607	472,250	575,443	133,846	99,699	2,551	6,919
Returns $5,000 under $10,000	1,529,975	1,480,526	8,752,474	5,096,859	1,098,951	3,129,685	953,630	991,976	615,678	474,729	106,975	88,205	5,817	5,355
Returns $10,000 under $15,000	1,425,073	1,446,391	8,281,016	4,256,668	480,722	1,537,492	755,508	740,575	688,130	530,303	81,909	87,590	4,744	3.818
Returns $15,000 or more	3,024,839	11,643,203	8,819,303	10,648,707	491,103	2,064,708	1,023,060	2,609,964	780,373	1,177,244	194,695	650,974	16,343	51,493

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	598,086	1,672,034	44,357	93,031	5,277,942	529,664	195,500	475,571	3,523,441	1,564,618	7,019,730	8,847,885	1,283,329	1,351,676
No adjusted gross income	3,788	11,415	3,654	35,021	9,342	4,283	350	484	44,159	-786,221	38,601	135,036	20,673	67,781
$1 under $1,000	15,411	11,280			36,182	1,498	(*)	(*)	78,482	10,903	56,713	173,627	35,591	126,045
$1,000 under $2,000	25,942	16,846			73,947	3,014	17,418	17,140	169,549	76,101	92,965	169,401	31,662	71,288
$2,000 under $3,000	32,439	40,291	3,645	2,196	89,024	5,280	18,836	28,662	174,405	104,139	152,406	217,767	32,277	44,932
$3,000 under $4,000	29,466	43,548			116,865	6,487	(*)	(*)	156,311	77,661	238,911	239,731	60,356	87,979
$4,000 under $5,000	24,213	48,099			144,305	7,880	11,836	21,249	145,731	56,336	293,082	333,361	55,882	79,800
$5,000 under $6,000	13,695	16,111			199,373	9,281	29,112	36,273	163,136	98,176	349,376	349,730	97,794	96,352
$6,000 under $7,000	27,338	43,848			259,749	16,001	(*)	(*)	153,543	127,146	353,806	405,064	75,297	82,423
$7,000 under $8,000	28,055	30,226	10,222	8,162	294,933	16,639	27,022	86,425	212,770	98,075	427,739	482,602	96,680	99,164
$8,000 under $9,000	17,467	47,428			394,103	25,343	19,646	41,919	184,812	107,379	452,321	465,344	78,094	64,728
$9,000 under $10,000	25,284	37,139			370,922	26,799			175,311	90,876	417,653	433,753	73,899	59,451
$10,000 under $11,000	29,890	52,138			395,476	29,875	5,410	8,680	192,914	134,582	432,674	446,054	74,309	44,548
$11,000 under $12,000	27,509	31,450	5,281	3,763	384,611	31,554	(*)	(*)	189,126	99,295	397,331	434,385	69,485	48,264
$12,000 under $13,000	16,398	33,969			356,708	28,828	6,545	27,420	168,956	74,572	412,550	450,846	77,960	63,030
$13,000 under $14,000	17,872	37,929	2,644	1,153	320,496	28,880	(*)	(*)	139,804	68,867	366,200	438,468	48,756	43,242
$14,000 under $15,000	17,702	32,360			320,223	28,872	4,478	15,641	134,876	76,046	346,319	384,365	56,197	48,233
$15,000 under $20,000	64,098	156,108	5,569	6,278	885,603	93,883	9,070	37,078	461,856	267,813	1,134,044	1,344,351	186,000	120,486
$20,000 under $25,000	48,010	134,974	3,203	3,194	310,315	42,714	3,334	17,176	225,951	145,923	472,044	665,960	64,144	48,081
$25,000 under $30,000	30,997	111,091	1,703	3,324	135,168	29,145	2,355	30,261	111,248	126,313	211,341	352,821	24,677	23,224
$30,000 under $50,000	54,910	265,706	4,181	7,214	126,222	41,735	1,874	27,873	144,334	229,779	253,380	561,484	17,930	21,645
$50,000 under $100,000	33,869	229,178	3,047	9,996	43,921	30,541	965	16,666	74,643	198,768	103,595	296,764	4,756	8,975
$100,000 under $200,000	10,099	122,701	849	5,477	8,173	12,271	144	3,397	16,459	56,011	14,379	52,379	707	1,601
$200,000 under $500,000	2,977	72,967	292	3,401	1,865	6,425	40	602	4,080	13,996	2,020	11,169	175	345
$500,000 under $1,000,000	461	24,423	38	201	294	1,656	6	176	677	7,971	224	1,636	25	54
$1,000,000 or more	196	20,809	29	3,651	122	780	1	20	308	4,111	56	1,787	3	5
Taxable returns, total	523,820	1,586,732	37,829	57,556	5,005,469	504,023	168,964	446,796	3,047,205	2,106,011	6,621,238	7,946,733	1,144,820	970,864
No adjusted gross income	137	2,245	36	3,368	381	991	(*)	(*)	808	-69,660	141	1,335	(*)	(*)
$1 under $1,000	-	-	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)			23,707	15,675	13,122	10,666	(*)	(*)
$2,000 under $3,000	21,452	25,392	-	-	45,927	2,208	24,844	34,209	87,428	71,708	99,600	106,799	12,982	3,503
$3,000 under $4,000	23,118	39,507	(*)	(*)	71,172	2,768			105,322	49,357	189,159	153,736	45,577	54,027
$4,000 under $5,000	18,887	36,275	(*)	(*)	125,533	6,562	11,836	21,249	121,456	52,464	249,660	244,071	46,515	56,404
$5,000 under $6,000	13,103	15,960			183,266	7,623	27,114	36,231	143,653	76,074	320,312	299,866	90,897	80,176
$6,000 under $7,000	24,879	38,892			240,161	12,981	(*)	(*)	145,843	125,469	326,126	356,800	72,664	80,245
$7,000 under $8,000	25,730	25,126	8,199	7,070	290,650	16,122	26,971	86,364	206,855	97,604	418,485	462,223	96,255	98,732
$8,000 under $9,000	17,118	46,913			390,977	24,781	19,643	41,550	179,598	107,203	447,603	454,335	77,188	62,187
$9,000 under $10,000	25,215	37,136			369,910	26,504			173,756	89,106	416,101	429,773	73,899	59,451
$10,000 under $11,000	27,217	50,465			394,821	29,702	5,410	8,680	190,637	122,608	430,510	441,818	74,116	44,475
$11,000 under $12,000	27,446	31,378	5,215	3,714	384,117	31,507	(*)	(*)	188,793	99,365	396,558	433,610	69,276	48,100
$12,000 under $13,000	16,396	33,965			356,018	28,008	6,545	27,420	167,765	70,347	411,901	448,351	77,817	62,987
$13,000 under $14,000	17,728	37,730	2,631	1,100	320,147	28,788	(*)	(*)	139,612	69,034	365,717	435,670	48,756	43,242
$14,000 under $15,000	17,560	32,298			320,145	28,831	4,478	15,641	134,780	76,381	346,078	383,155	56,197	48,233
$15,000 under $20,000	63,810	155,725	5,553	6,265	884,946	93,618	9,070	37,078	460,529	265,673	1,133,530	1,342,985	185,987	120,483
$20,000 under $25,000	47,633	133,445	3,201	3,176	309,697	42,521	3,334	17,176	225,803	148,087	471,696	665,041	64,144	48,081
$25,000 under $30,000	30,747	110,538	1,703	3,324	134,937	28,162	2,355	30,261	111,070	128,332	211,280	352,680	24,677	23,224
$30,000 under $50,000	54,354	263,160	4,177	7,180	126,110	41,588	1,874	27,873	143,988	229,857	253,216	560,867	17,930	21,645
$50,000 under $100,000	33,629	226,588	3,040	9,400	43,705	29,938	939	15,648	74,368	200,135	103,507	296,476	4,756	8,975
$100,000 under $200,000	10,045	121,661	847	5,471	8,146	12,169	144	3,397	16,393	55,423	14,363	51,935	702	1,549
$200,000 under $500,000	2,965	72,133	290	3,367	1,848	6,146	40	602	4,059	13,940	2,012	11,119	174	342
$500,000 under $1,000,000	460	24,422	37	199	293	1,642	6	176	672	7,717	222	1,606	24	54
$1,000,000 or more	195	20,809	29	3,651	122	780	1	20	308	4,111	56	1,787	3	5
Total nontaxable returns	74,266	85,303	6,528	35,473	272,473	25,641	26,536	28,775	476,236	-541,393	398,492	901,156	138,509	380,813
Returns under $5,000	131,259	171,478	7,299	37,217	469,665	28,441	61,139	82,745	768,637	-461,080	872,678	1,268,923	236,441	477,825
Returns $5,000 under $10,000	111,839	174,752	10,222	8,162	1,519,080	94,063	92,055	184,853	889,572	521,652	2,000,895	2,136,493	421,764	402,119
Returns $10,000 under $15,000	109,371	187,846	7,925	4,915	1,777,514	148,009	24,517	74,723	825,676	453,361	1,955,074	2,154,120	326,707	247,317
Returns $15,000 or more	245,617	1,137,956	18,911	42,737	1,511,683	259,149	17,789	133,249	1,039,556	1,050,686	2,191,083	3,288,351	298,417	224,416

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	1,106,341	1,043,530	4,636,891	5,936,360	350,782	516,246	139,938,198	43,460,887	48,068,134	32,289,293	33,381,292	11,171,594	14,686,841	30,685,898	91,870,070
No adjusted gross income	1,914	2,789	16,866	63,996	345	469	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	19,730	45,392	(*)	(*)	5,589,512	5,374,080	5,511,118	5,373,730	5,511,084	(*)	(*)	42,553	78,395
$1,000 under $2,000	18,966	12,766	45,711	84,745	(*)	(*)	6,174,126	5,792,735	5,934,616	5,788,301	5,933,601	(*)	(*)	166,541	239,510
$2,000 under $3,000	29,308	14,422	90,142	156,448	4,046	1,965	5,764,131	4,965,274	5,078,069	4,954,222	5,074,457	11,052	3,612	405,196	686,062
$3,000 under $4,000	52,687	18,760	131,886	131,601	4,239	1,391	5,737,569	4,280,233	4,381,558	4,252,975	4,371,235	27,258	10,323	771,395	1,356,011
$4,000 under $5,000	82,916	48,942	160,222	202,954	4,390	1,665	5,827,053	3,730,548	3,812,461	3,542,579	3,706,211	187,969	106,249	1,196,871	2,014,593
$5,000 under $6,000	66,277	33,568	204,802	217,752	5,227	2,057	5,834,519	3,283,324	3,387,178	3,137,125	3,286,780	146,199	100,398	1,308,886	2,447,341
$6,000 under $7,000	81,829	53,330	217,417	266,708	5,281	2,604	5,780,780	2,728,716	2,827,803	2,615,088	2,744,576	113,628	83,228	1,526,601	2,952,977
$7,000 under $8,000	102,423	78,352	247,902	299,324	10,548	5,763	6,350,625	2,459,751	2,556,740	2,380,798	2,498,100	78,953	58,640	1,938,087	3,793,885
$8,000 under $9,000	91,702	45,703	301,722	349,474	9,058	5,439	6,592,221	2,163,877	2,369,543	244,474	255,246	1,919,403	2,114,297	2,025,501	4,222,678
$9,000 under $10,000	59,775	36,209	296,375	329,990	10,985	8,104	6,954,793	1,877,673	2,297,157	-	-	1,877,673	2,297,157	2,131,063	4,657,636
$10,000 under $11,000	71,272	57,950	299,711	335,958	10,525	7,598	7,210,069	1,602,709	2,169,093	-	-	1,602,709	2,169,093	2,084,005	5,040,975
$11,000 under $12,000	57,118	51,314	278,317	326,776	10,265	8,031	6,968,500	1,346,875	1,981,881	-	-	1,346,875	1,981,881	1,936,376	4,986,619
$12,000 under $13,000	55,436	50,697	282,880	328,624	11,819	8,495	6,569,808	1,018,797	1,521,459	-	-	1,018,797	1,521,459	1,885,666	5,048,350
$13,000 under $14,000	51,891	61,840	269,019	322,072	13,070	11,315	6,043,542	752,660	1,124,953	-	-	752,660	1,124,953	1,792,968	4,918,589
$14,000 under $15,000	45,920	56,760	255,400	272,484	8,194	6,888	5,571,525	555,219	831,042	(*)	(*)	555,218	831,040	1,628,995	4,740,484
$15,000 under $20,000	133,124	198,506	819,179	983,477	41,944	41,881	18,880,499	1,163,074	1,736,763	-	-	1,163,074	1,736,763	5,290,777	17,143,736
$20,000 under $25,000	53,638	103,812	344,906	467,137	33,421	46,930	8,836,243	239,755	358,901	-	-	239,755	358,901	2,137,883	8,477,342
$25,000 under $30,000	21,533	40,910	149,603	242,049	27,725	46,562	4,418,230	61,566	91,976	-	-	61,566	91,976	906,999	4,326,254
$30,000 under $50,000	22,116	56,795	154,558	329,471	73,348	153,573	6,647,737	53,777	80,587	-	-	53,777	80,587	1,024,067	6,567,151
$50,000 under $100,000	4,443	15,982	43,333	138,412	56,235	133,396	4,499,745	9,149	13,612	-	-	9,149	13,612	395,543	4,486,134
$100,000 under $200,000	495	1,678	5,963	29,749	7,865	19,351	1,832,101	974	1,446	-	-	974	1,446	71,882	1,830,656
$200,000 under $500,000	66	236	1,049	8,567	814	2,022	1,004,183	109	160	-	-	109	160	14,980	1,004,023
$500,000 under $1,000,000	8	29	156	1,450	43	103	369,381	10	15	-	-	10	15	2,182	369,366
$1,000,000 or more	2	5	42	1,750	12	27	481,306	2	3	-	-	2	3	881	481,303
Taxable returns, total	1,059,649	995,152	4,417,264	5,469,893	339,783	510,749	122,414,991	30,629,699	34,859,661	19,490,411	20,204,207	11,139,288	14,655,454	29,284,970	87,555,330
No adjusted gross income	(*)	(*)	122	1,276	15	31	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	435	(*)	(*)	(*)	(*)	15,194	4,526	(*)	(*)
$1,000 under $2,000	(*)	(*)	6,560	5,194	-	-	1,075,980	1,067,453	1,058,911	1,063,312	1,057,958			21,528	17,068
$2,000 under $3,000	21,685	7,795	62,160	93,810	(*)	(*)	3,848,975	3,574,970	3,648,117	3,564,201	3,644,578			162,753	200,857
$3,000 under $4,000	47,970	16,711	103,143	82,356	1,877	642	4,213,235	3,519,324	3,597,931	3,492,066	3,587,608	27,258	10,323	449,127	615,305
$4,000 under $5,000	77,207	37,760	132,511	148,987	2,623	920	4,901,681	3,387,966	3,457,843	3,210,623	3,357,776	177,343	100,067	964,705	1,443,838
$5,000 under $6,000	63,570	31,566	183,777	186,256	4,651	1,868	5,149,821	3,150,726	3,248,050	3,004,876	3,147,886	145,850	100,163	1,146,199	1,901,771
$6,000 under $7,000	77,533	46,671	194,481	227,583	4,635	2,301	5,337,364	2,669,355	2,765,514	2,555,869	2,682,393	113,486	83,121	1,425,831	2,571,850
$7,000 under $8,000	102,089	78,022	239,915	280,009	9,898	5,461	6,065,870	2,436,135	2,531,943	2,357,182	2,473,303	78,953	58,640	1,879,725	3,533,927
$8,000 under $9,000	91,068	45,045	298,683	341,961	8,581	5,142	6,420,170	2,151,287	2,356,504	241,998	252,646	1,909,289	2,103,858	1,997,032	4,063,666
$9,000 under $10,000	59,221	34,957	295,194	327,489	10,830	7,877	6,818,421	1,874,219	2,292,941	-	-	1,874,219	2,292,941	2,110,870	4,525,480
$10,000 under $11,000	71,105	57,493	298,120	332,471	10,245	7,379	7,083,771	1,600,015	2,165,412	-	-	1,600,015	2,165,412	2,068,356	4,918,359
$11,000 under $12,000	57,067	51,296	278,196	326,540	9,873	7,673	6,906,216	1,345,556	1,979,931	-	-	1,345,556	1,979,931	1,930,367	4,926,284
$12,000 under $13,000	55,436	50,697	282,649	326,385	11,544	8,282	6,520,312	1,018,145	1,520,481	-	-	1,018,145	1,520,481	1,880,539	4,999,832
$13,000 under $14,000	51,891	61,840	268,597	319,347	13,009	11,242	6,013,986	751,952	1,123,891	-	-	751,952	1,123,891	1,790,537	4,890,096
$14,000 under $15,000	45,907	56,743	255,311	271,374	8,055	6,805	5,544,665	554,793	830,403	(*)	(*)	554,792	830,401	1,626,594	4,714,262
$15,000 under $20,000	133,036	198,360	818,790	982,372	41,854	41,771	18,796,684	1,162,333	1,735,651	-	-	1,162,333	1,735,651	5,283,684	17,061,033
$20,000 under $25,000	53,636	103,811	344,614	466,335	33,367	46,814	8,749,328	239,685	358,797	-	-	239,685	358,797	2,133,477	8,390,531
$25,000 under $30,000	21,531	40,906	149,544	241,913	27,725	46,562	4,376,368	61,463	91,821	-	-	61,463	91,821	905,460	4,284,546
$30,000 under $50,000	22,116	56,795	154,429	328,942	73,291	153,484	6,551,767	53,530	80,217	-	-	53,530	80,217	1,021,430	6,471,551
$50,000 under $100,000	4,443	15,982	43,274	138,213	56,206	133,305	4,424,969	9,136	13,598	-	-	9,136	13,598	394,478	4,411,371
$100,000 under $200,000	493	1,649	5,955	29,389	7,862	19,347	1,800,232	968	1,437	-	-	968	1,437	71,670	1,798,795
$200,000 under $500,000	66	236	1,042	8,520	814	2,022	981,651	109	160	-	-	109	160	14,913	981,491
$500,000 under $1,000,000	8	29	155	1,421	43	103	360,136	10	15	-	-	10	15	2,170	360,121
$1,000,000 or more	2	5	42	1,750	12	27	472,954	2	3	-	-	2	3	878	472,951
Total nontaxable returns	46,692	48,379	219,627	466,468	10,999	5,493	17,523,207	12,831,188	13,208,476	12,798,882	13,177,085	32,306	31,392	1,400,928	4,314,737
Returns under $5,000	187,273	99,853	464,557	685,137	14,403	6,107	29,092,391	24,142,870	24,717,821	23,911,807	24,596,588	231,063	121,233	2,582,556	4,374,570
Returns $5,000 under $10,000	402,006	247,161	1,268,218	1,463,246	41,099	23,967	31,512,939	12,513,341	13,438,422	8,377,485	8,784,702	4,135,856	4,653,721	8,930,138	18,074,517
Returns $10,000 under $15,000	281,637	278,562	1,385,327	1,585,913	53,873	42,328	32,363,444	5,276,260	7,628,427	(*)	(*)	5,276,259	7,628,426	9,328,010	24,735,017
Returns $15,000 or more	235,425	417,952	1,518,789	2,202,063	241,407	443,844	46,969,427	1,528,416	2,283,461	-	-	1,528,416	2,283,461	9,845,194	44,685,966

Footnotes at end of table.

Table 1.4.--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[4]	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	203,913,350	137,516,570	14,279,231	60,297,459	413,986,534	85,942,930	1,110,875	133,174	1,452,758	362,249	205,466	205,394	4,040	2,341
No adjusted gross income	1,200,313	805,749	429,622	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	7,020,235	4,731,710	5,413,435	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	9,147,210	6,163,615	4,860,725	1,098,551	176,976	25,332	(*)	(*)	4,768	159	11,579	733	-	-
$2,000 under $3,000	9,624,585	6,487,676	1,558,135	3,812,335	2,534,545	366,082	73,927	3,360	22,351	1,268			-	-
$3,000 under $4,000	10,936,786	7,374,576	1,003,979	4,047,649	5,421,005	819,235	163,991	13,314	39,958	3,844			-	-
$4,000 under $5,000	11,677,364	7,871,977	480,189	4,447,230	8,824,169	1,390,449	177,617	14,975	70,978	7,509			-	-
$5,000 under $6,000	11,546,354	7,781,488	256,426	4,336,067	11,838,834	1,920,837	127,353	15,281	77,949	9,902	19,170	5,142	-	-
$6,000 under $7,000	11,511,327	7,764,493	131,993	4,123,324	14,212,550	2,344,628	90,316	13,924	82,531	13,658			-	-
$7,000 under $8,000	12,925,399	8,714,893	63,634	4,334,204	17,913,738	2,992,506	73,054	10,727	81,599	16,766			-	-
$8,000 under $9,000	12,950,494	8,729,759	27,475	4,161,903	20,311,116	3,453,525	72,172	10,071	96,803	18,511	9,905	3,887	(*)	(*)
$9,000 under $10,000	12,731,323	8,588,552	17,082	3,991,654	22,546,328	3,893,053	51,892	7,235	76,464	18,416			(*)	(*)
$10,000 under $11,000	12,287,786	8,289,876	13,485	3,673,229	23,221,673	4,037,204	39,770	6,341	77,481	15,890	3,758	1,559	-	-
$11,000 under $12,000	11,319,920	7,636,003	4,379	3,278,872	23,152,833	4,072,128	34,770	4,903	65,552	15,343	5,122	1,014	(*)	(*)
$12,000 under $13,000	10,090,383	6,807,235	3,401	2,901,062	22,893,710	4,075,317	23,008	3,768	60,056	15,065	7,172	1,538	(*)	(*)
$13,000 under $14,000	9,073,406	6,120,504	1,792	2,543,836	22,191,014	4,016,691	21,696	3,644	51,939	12,479	5,768	2,071	(*)	(*)
$14,000 under $15,000	7,784,424	5,251,862	1,777	2,182,437	20,834,423	3,829,120	18,385	3,240	47,973	13,006	7,284	1,957	-	-
$15,000 under $20,000	23,560,528	15,895,992	3,926	6,449,925	75,554,101	14,474,382	59,894	10,310	176,458	47,037	21,267	10,873	1,309	97
$20,000 under $25,000	8,782,959	5,926,252	3,097	2,374,541	37,792,459	7,822,273	27,070	4,304	99,267	27,352	20,479	8,254		
$25,000 under $30,000	3,644,855	2,458,937	1,093	967,472	19,454,326	4,337,468	15,508	2,171	65,006	20,781	15,620	6,225		
$30,000 under $50,000	4,140,735	2,794,497	2,003	1,075,841	30,750,049	7,969,612	22,196	3,420	140,717	47,963	33,863	27,436	960	472
$50,000 under $100,000	1,613,088	1,088,812	1,056	403,636	21,124,131	7,355,730	10,209	1,444	88,131	34,445	29,162	26,277	295	564
$100,000 under $200,000	278,345	187,873	352	72,504	7,527,572	3,411,532	2,767	399	20,691	13,059	10,813	14,816	144	485
$200,000 under $500,000	54,624	36,875	137	14,952	3,244,002	1,772,275	810	123	4,910	5,873	3,565	10,255	38	406
$500,000 under $1,000,000	7,849	5,300	26	2,166	1,100,570	671,639	132	23	813	2,080	655	2,657	5	187
$1,000,000 or more	3,058	2,064	12	871	1,365,856	891,833	58	10	363	1,843	284	80,700	1	2
Taxable returns, total	171,402,104	115,607,792	3,643	59,913,012	413,425,157	85,849,088	894,379	112,013	1,296,703	309,264	190,731	185,810	4,038	2,231
No adjusted gross income	6,514	4,394	1,703	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	3,257	2,177	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	1,098,043	737,613	44	1,088,937	174,450	24,935	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,409,936	2,972,835	157	3,737,660	2,507,703	362,109	(*)	(*)	9,895	349	(*)	(*)	-	-
$3,000 under $4,000	6,467,962	4,362,081		3,968,376	5,367,405	811,486	105,464	7,698	21,211	1,942	-	-	-	-
$4,000 under $5,000	8,844,586	5,962,803		4,352,652	8,752,081	1,380,101	115,576	8,825	40,440	3,339	(*)	(*)	-	-
$5,000 under $6,000	9,915,661	6,684,453	327	4,296,881	11,777,667	1,911,688	112,729	12,428	55,320	5,203	15,172	3,122	-	-
$6,000 under $7,000	10,548,977	7,115,457	100	4,095,159	14,163,041	2,337,257	81,191	12,012	63,208	8,199			-	-
$7,000 under $8,000	12,415,792	8,372,178		4,315,834	17,867,257	2,985,475	68,968	9,423	67,315	11,465			-	-
$8,000 under $9,000	12,716,038	8,571,641		4,148,281	20,260,153	3,445,188	72,170	10,071	85,182	12,769	7,840	1,291	(*)	(*)
$9,000 under $10,000	12,603,030	8,501,979		3,985,080	22,519,631	3,888,792	51,891	7,234	69,890	14,155			(*)	(*)
$10,000 under $11,000	12,188,168	8,222,645	(*)	3,668,333	23,200,928	4,033,820	38,964	6,313	74,055	13,281	3,094	812	-	-
$11,000 under $12,000	11,284,069	7,611,848	33	3,275,890	23,136,398	4,069,408	34,770	4,903	62,570	12,622	5,122	1,014	(*)	(*)
$12,000 under $13,000	10,062,664	6,788,522	90	2,898,653	22,882,883	4,073,534	22,344	3,689	58,311	13,361	7,172	1,538	(*)	(*)
$13,000 under $14,000	9,059,220	6,110,928		2,542,450	22,181,120	4,014,936	21,696	3,644	50,603	10,801	5,718	1,995	(*)	(*)
$14,000 under $15,000	7,771,597	5,243,203		2,181,367	20,825,646	3,827,605	18,385	3,240	46,903	11,491	7,284	1,957	-	-
$15,000 under $20,000	23,525,166	15,872,151	118	6,445,899	75,513,995	14,467,092	59,828	10,303	173,850	43,043	19,849	7,583	1,309	97
$20,000 under $25,000	8,762,228	5,912,259	264	2,372,898	37,773,005	7,818,421	27,070	4,304	98,311	25,689	19,769	6,065		
$25,000 under $30,000	3,637,161	2,453,744	33	966,890	19,446,712	4,335,872	15,339	2,165	64,594	19,195	15,617	6,220		
$30,000 under $50,000	4,130,203	2,787,407	225	1,074,735	30,725,112	7,963,213	22,028	3,418	140,322	46,055	33,295	22,948	960	472
$50,000 under $100,000	1,609,002	1,086,066	220	403,394	21,115,790	7,352,914	10,208	1,444	87,964	33,525	29,065	24,381	295	564
$100,000 under $200,000	277,576	187,355	169	72,469	7,524,584	3,410,164	2,767	399	20,678	12,994	10,791	13,624	142	375
$200,000 under $500,000	54,395	36,722	82	14,940	3,242,624	1,771,528	810	123	4,906	5,864	3,555	9,516	38	406
$500,000 under $1,000,000	7,807	5,271	15	2,165	1,100,562	671,638	132	23	812	2,079	655	2,657	5	187
$1,000,000 or more	3,052	2,060	9	871	1,365,856	891,833	58	10	363	1,843	284	80,700	1	2
Total nontaxable returns	32,511,246	21,908,778	14,275,588	384,447	561,374	93,840	216,496	21,161	156,055	52,985	14,735	19,584	(*)	(*)
Returns under $5,000	49,606,493	33,435,303	13,746,085	13,408,963	16,957,248	2,601,177	419,815	31,836	138,055	12,781	11,579	733	-	-
Returns $5,000 under $10,000	61,664,897	41,579,242	496,610	20,946,869	86,822,567	14,604,549	414,787	57,239	415,346	77,252	29,075	9,029	(*)	(*)
Returns $10,000 under $15,000	50,555,919	34,105,479	24,834	14,579,436	112,293,653	20,030,460	137,629	21,896	303,001	71,784	29,104	8,138	(*)	(*)
Returns $15,000 or more	42,086,041	28,396,546	11,702	11,362,191	197,913,067	48,706,744	138,644	22,205	596,356	200,432	135,708	187,493	2,752	2,212

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Tax payments			
	Total		Income tax after credit		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	71,220,146	87,469,042	59,912,020	85,239,774	24,447	169,462	125,286	32,316	6,061,385	2,025,664	62,098	1,525	70,051,263	93,369,431	65,365,395	75,417,610
No adjusted gross income	57,389	22,374	-	-	1,703	11,692	4,307	1,886	52,868	8,796	-	-	229,188	133,325	121,902	68,814
$1 under $1,000	164,471	12,857	(*)	(*)	(*)	(*)	1,171	204	161,056	12,521	-	-	4,789,829	231,027	4,684,194	206,810
$1,000 under $2,000	1,423,498	62,726	1,088,937	24,935	44	396	1,952	689	358,552	36,632	16,340	336	5,101,524	646,056	4,937,685	607,347
$2,000 under $3,000	3,991,665	422,646	3,737,660	361,415	139	390	4,249	499	408,548	60,246			4,485,441	994,004	4,206,412	921,080
$3,000 under $4,000	4,160,635	884,017	3,968,376	801,846			3,353	607	418,842	81,181	17,119	260	4,350,710	1,464,578	3,946,580	1,304,129
$4,000 under $5,000	4,487,692	1,476,756	4,352,649	1,367,551	24	277	3,160	694	446,590	108,186			4,502,076	2,034,936	4,085,490	1,855,133
$5,000 under $6,000	4,356,558	2,014,190	4,296,881	1,893,951	66	132	2,931	429	409,937	119,416			4,334,092	2,586,103	3,954,785	2,349,113
$6,000 under $7,000	4,137,203	2,445,132	4,095,159	2,314,979	(*)	(*)	5,181	732	401,857	129,310			4,116,399	3,050,469	3,771,100	2,779,638
$7,000 under $8,000	4,339,336	3,094,844	4,315,834	2,963,640	(*)	(*)	7,124	1,046	373,345	129,987	15,229	524	4,297,396	3,764,383	3,986,346	3,461,998
$8,000 under $9,000	4,163,632	3,558,611	4,148,266	3,421,367	205	242	6,723	1,055	356,369	135,947			4,125,901	4,222,680	3,885,158	3,920,373
$9,000 under $10,000	3,947,167	3,982,260	3,985,078	3,867,065	(*)	(*)	5,604	820	288,468	114,200			3,955,638	4,645,052	3,748,836	4,310,829
$10,000 under $11,000	3,673,082	4,115,814	3,668,322	4,013,414	78	210	7,115	1,297	260,418	100,828			3,646,173	4,809,052	3,474,272	4,473,586
$11,000 under $12,000	3,279,336	4,145,648	3,275,889	4,050,857	79	331	4,412	868	239,147	93,570			3,257,936	4,783,571	3,108,026	4,450,758
$12,000 under $13,000	2,901,254	4,132,033	2,898,652	4,054,941	77	412	4,677	1,061	187,961	75,596	8,541	144	2,885,457	4,689,671	2,771,565	4,384,333
$13,000 under $14,000	2,543,711	4,071,352	2,542,436	3,998,413	66	157	5,254	640	172,485	72,122			2,527,437	4,531,434	2,422,967	4,207,352
$14,000 under $15,000	2,182,660	3,877,827	2,181,363	3,810,917	73	165	4,410	527	156,178	66,204			2,168,750	4,223,147	2,074,157	3,899,078
$15,000 under $20,000	6,448,553	14,644,098	6,445,529	14,406,142	1,106	1,982	15,912	3,899	502,642	231,994	4,180	82	6,410,782	15,433,916	6,059,329	13,986,867
$20,000 under $25,000	2,374,256	7,921,406	2,372,845	7,782,362	692	2,295	9,523	3,111	269,845	133,629			2,356,520	7,928,455	2,150,906	6,731,084
$25,000 under $30,000	967,376	4,392,261	966,878	4,308,217	322	1,925	4,810	949	155,771	81,167			957,376	4,265,143	826,355	3,243,833
$30,000 under $50,000	1,075,705	3,050,675	1,074,395	3,780,320	2,269	8,258	11,881	3,637	276,154	148,457	685	157	1,062,518	7,459,548	820,265	4,460,018
$50,000 under $100,000	403,918	7,390,442	403,308	7,890,320	6,688	21,240	7,758	3,431	131,688	72,632			399,950	6,444,015	270,598	2,680,486
$100,000 under $200,000	72,687	3,424,661	72,416	3,382,772	5,757	28,723	2,526	1,933	20,718	11,233			72,157	2,814,079	47,269	841,297
$200,000 under $500,000	15,038	1,793,651	14,922	1,755,620	3,468	34,888	935	1,321	3,427	1,799	4	23	14,955	1,339,917	9,329	221,210
$500,000 under $1,000,000	2,182	687,327	2,157	666,692	964	19,598	224	809	457	227	-	-	2,164	427,108	1,318	34,837
$1,000,000 or more	882	845,434	870	809,278	545	35,900	94	172	162	84	-	-	874	447,562	551	17,607
Taxable returns, total	59,916,372	87,230,154	59,912,020	85,239,774	24,447	169,462	98,386	24,252	4,766,081	1,795,196	55,469	1,471	58,162,253	91,704,608	54,270,648	74,085,266
No adjusted gross income	1,703	12,038	-	-	1,703	11,692	87	145	427	201	-	-	1,406	11,361	673	3,862
$1 under $1,000	3,214	172	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	1,588,981	28,734	1,088,937	24,935	44	396			29,285	5,358			992,473	164,267	476,658	160,107
$2,000 under $3,000	3,737,723	385,463	3,737,660	361,415	139	390	1,911	225	189,596	23,562	26,830	542	3,390,145	796,640	3,049,870	762,681
$3,000 under $4,000	3,968,451	845,345	3,968,376	801,846					226,419	42,963			3,835,777	1,270,667	3,338,518	1,166,456
$4,000 under $5,000	4,352,671	1,441,183	4,352,649	1,367,551	24	277			312,345	73,263			4,078,906	1,913,024	3,758,050	1,787,412
$5,000 under $6,000	4,296,925	1,993,890	4,296,881	1,893,951	66	132	(*)	(*)	350,497	99,497			4,101,322	2,499,329	3,757,716	2,279,500
$6,000 under $7,000	4,095,186	2,425,279	4,095,159	2,314,979	(*)	(*)	3,202	403	359,864	113,787			3,979,840	2,980,303	3,664,574	2,726,799
$7,000 under $8,000	4,315,860	3,084,897	4,315,834	2,963,640	(*)	(*)	5,771	857	349,571	120,229	15,229	524	4,228,556	3,724,909	3,933,959	3,432,901
$8,000 under $9,000	4,148,319	3,551,637	4,148,266	3,421,367	205	242	5,712	781	341,123	129,247			4,093,451	4,202,254	3,861,627	3,905,915
$9,000 under $10,000	3,985,089	3,976,155	3,985,078	3,867,065	(*)	(*)	4,212	432	276,372	108,483			3,937,882	4,632,258	3,736,324	4,302,777
$10,000 under $11,000	3,668,371	4,113,355	3,668,322	4,013,414	78	210	6,625	1,122	255,760	98,545			3,632,500	4,794,867	3,464,355	4,464,448
$11,000 under $12,000	3,275,923	4,143,844	3,275,889	4,050,857	79	331	3,737	680	235,860	91,954			3,252,714	4,777,888	3,104,666	4,446,524
$12,000 under $13,000	2,898,684	4,130,478	2,898,652	4,054,941	77	412	4,416	874	185,401	74,227	8,541	144	2,879,970	4,681,716	2,768,067	4,378,490
$13,000 under $14,000	2,542,489	4,070,600	2,542,436	3,998,413	66	157	5,130	592	171,273	71,418			2,525,315	4,527,774	2,421,858	4,204,997
$14,000 under $15,000	2,181,367	3,877,103	2,181,363	3,810,917	73	165	4,255	451	154,906	65,556			2,166,285	4,218,521	2,073,050	3,896,971
$15,000 under $20,000	6,446,017	14,642,716	6,445,529	14,406,142	1,106	1,982	15,278	3,676	500,328	230,835	4,180	82	6,404,955	15,422,739	6,056,294	13,980,791
$20,000 under $25,000	2,373,162	7,919,849	2,372,845	7,782,362	692	2,295	9,221	2,002	269,005	133,182			2,352,769	7,915,295	2,148,533	6,723,690
$25,000 under $30,000	966,923	4,391,995	966,878	4,308,217	322	1,925	4,792	923	155,334	80,926			956,159	4,260,371	825,769	3,241,756
$30,000 under $50,000	1,074,960	8,050,255	1,074,395	7,890,320	2,269	8,258	11,795	3,563	275,446	148,111	685	157	1,060,539	7,449,187	819,287	4,457,671
$50,000 under $100,000	403,614	7,390,272	403,308	7,293,001	6,688	21,240	7,720	3,399	131,421	72,493			399,077	6,436,873	270,156	2,677,545
$100,000 under $200,000	72,638	3,424,639	72,416	3,382,772	5,757	28,723	2,515	1,930	20,678	11,212			71,984	2,811,410	47,191	840,418
$200,000 under $500,000	15,022	1,793,569	14,922	1,755,620	3,468	34,888	926	1,241	3,420	1,797	4	23	14,906	1,338,471	9,297	220,453
$500,000 under $1,000,000	2,180	687,263	2,157	666,692	964	19,598	223	746	456	227	-	-	2,155	426,770	1,312	34,714
$1,000,000 or more	880	845,424	870	809,278	545	35,900	93	162	160	83	-	-	871	447,425	551	17,607
Total nontaxable returns	1,303,774	238,888	-	-	-	-	26,900	8,062	1,287,304	230,772	(*)	(*)	11,889,010	1,664,820	11,094,747	1,332,341
Returns under $5,000	14,280,150	2,881,375	13,150,820	2,555,827	1,926	12,809	18,192	4,580	1,846,456	307,562	33,459	596	23,458,768	5,503,926	21,982,263	4,963,313
Returns $5,000 under $10,000	20,994,136	15,095,035	20,841,218	14,461,002	337	569	27,563	4,082	1,829,876	628,861	15,229	524	20,829,426	18,268,686	19,346,225	16,821,951
Returns $10,000 under $15,000	14,580,063	20,542,675	14,566,662	19,928,542	373	1,275	25,868	4,393	1,016,189	408,320	8,541	144	14,485,773	23,036,875	13,850,987	21,415,107
Returns $15,000 or more	11,860,587	49,149,956	11,353,320	48,294,404	21,811	154,808	53,663	19,261	1,360,864	681,222	4,869	261	11,277,296	46,559,944	10,185,920	32,217,239

Footnotes at end of table.

Table 1.4--ALL RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	7,290,019	17,361,838	4,152,208	454,069	1,553,102	105,324	72,668	30,590	16,953,075	9,512,519	55,273,005	15,412,911	53,033,657	13,690,792	2,622,463	1,722,118
No adjusted gross income	57,038	55,145	3,260	814	77,029	8,212	2,103	340	36,168	10,960	212,165	121,911	188,983	91,907	29,738	30,004
$1 under $1,000	53,748	19,533	3,934	305	74,489	4,580	12,267	2,979	126,358	8,261	4,766,249	226,431	4,720,423	216,707	53,404	9,723
$1,000 under $2,000	120,420	33,243			87,805	5,265			390,536	29,157	4,992,878	612,488	4,944,933	598,538	56,591	13,949
$2,000 under $3,000	243,395	63,975	4,111	537	100,510	6,530			814,500	71,859	4,106,187	643,218	4,009,424	623,433	113,497	19,785
$3,000 under $4,000	412,111	152,455	1,193	94	107,778	7,845			864,952	111,029	3,868,024	691,591	3,702,156	648,742	198,381	42,849
$4,000 under $5,000	442,366	171,035	5,466	587	102,756	7,138			979,837	168,923	3,830,428	727,104	3,678,889	689,639	175,307	37,465
$5,000 under $6,000	453,568	229,648	9,814	600	92,165	6,515	13,348	3,559	925,848	186,071	3,606,392	757,983	3,443,021	722,352	186,004	35,631
$6,000 under $7,000	419,660	262,740	18,511	1,067	99,333	6,900			842,904	189,760	3,387,592	795,097	3,246,194	750,124	163,170	44,973
$7,000 under $8,000	393,187	292,602	77,413	3,632	99,941	6,123			959,239	214,233	3,419,659	883,772	3,291,661	840,358	149,395	43,415
$8,000 under $9,000	365,276	279,815	342,840	13,135	90,731	6,177			959,085	245,643	3,213,420	909,711	3,106,907	866,896	125,966	42,816
$9,000 under $10,000	356,715	304,189	448,245	24,299	71,847	4,938	6,203	796	1,002,670	250,548	2,992,276	913,342	2,894,246	873,949	114,666	39,393
$10,000 under $11,000	313,916	300,523	413,520	30,325	72,516	4,287	10,185	1,172	898,253	233,414	2,777,183	926,651	2,674,776	882,213	119,522	44,438
$11,000 under $12,000	287,337	294,667	401,604	33,496	62,807	4,360			815,785	222,551	2,460,800	860,473	2,381,030	823,328	98,250	37,145
$12,000 under $13,000	245,936	264,739	368,395	36,960	51,317	3,088			786,849	221,520	2,112,818	779,158	2,044,745	743,130	78,527	36,028
$13,000 under $14,000	242,593	281,599	356,152	39,689	48,386	2,773	3,796	410	749,397	226,026	1,793,899	686,108	1,729,525	649,223	74,194	36,885
$14,000 under $15,000	225,640	284,510	313,980	36,638	42,420	2,532			721,930	237,998	1,457,073	583,317	1,393,933	543,798	71,080	39,520
$15,000 under $20,000	831,295	1,326,266	833,633	111,180	131,614	7,591	6,017	2,012	2,448,395	986,576	3,994,471	1,776,394	3,775,538	1,626,741	260,945	149,653
$20,000 under $25,000	529,841	1,149,522	269,418	42,710	55,851	3,340	4,679	1,800	1,133,831	719,928	1,240,180	726,977	1,104,606	601,742	160,986	125,235
$25,000 under $30,000	338,594	997,180	102,939	21,622	23,974	1,688	2,921	1,019	513,276	505,737	453,451	378,819	364,279	268,870	104,083	109,948
$30,000 under $50,000	575,507	2,964,658	109,723	28,333	37,343	3,197	5,280	3,342	647,970	1,242,057	428,171	650,930	274,763	347,256	178,687	303,673
$50,000 under $100,000	303,110	3,737,770	52,523	19,601	16,603	1,399	3,780	4,759	270,900	1,413,435	133,211	467,008	55,836	187,911	88,812	279,097
$100,000 under $200,000	62,165	1,961,666	12,347	6,424	4,305	502	1,491	4,190	51,198	782,149	21,560	171,566	6,616	53,094	17,058	118,472
$200,000 under $500,000	13,763	1,114,158	2,675	1,677	1,201	235	441	2,638	10,873	541,475	4,170	87,743	1,011	32,928	3,545	54,814
$500,000 under $1,000,000	2,022	390,556	370	241	253	60	121	1,415	1,622	281,286	566	21,068	118	5,602	500	15,466
$1,000,000 or more	816	429,644	142	103	128	49	36	159	699	411,923	182	14,051	44	2,311	155	11,741
Taxable returns, total	6,763,132	17,075,192	4,121,573	449,793	1,067,693	65,509	70,034	28,846	15,999,552	9,371,267	43,787,038	13,845,725	41,775,421	12,248,578	2,334,311	1,597,145
No adjusted gross income	885	7,267	222	115	179	92	(*)	(*)	714	5,984	986	5,307	446	3,554	592	1,753
$1 under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	19,473	4,073	(*)	(*)	2,407	85	-	-	130,693	6,076	958,288	141,609	952,247	140,184	6,377	1,425
$2,000 under $3,000	144,736	30,409	(*)	(*)	23,896	1,302	(*)	(*)	631,052	48,922	3,090,401	460,099	3,029,385	451,624	69,289	8,475
$3,000 under $4,000	335,929	101,343	(*)	(*)	45,806	2,779	(*)	(*)	728,211	88,226	3,226,182	513,548	3,092,746	487,134	157,500	26,414
$4,000 under $5,000	387,786	150,168	2,705	225	62,350	3,676	(*)	(*)	880,958	147,600	3,464,442	619,441	3,331,889	589,241	151,032	30,200
$5,000 under $6,000	424,999	214,838	7,160	478	72,409	4,338	19,528	4,304	887,131	174,734	3,397,242	680,173	3,242,539	649,548	169,445	30,625
$6,000 under $7,000	397,611	247,727	13,270	581	82,804	5,072			813,716	181,239	3,271,073	732,263	3,138,634	694,189	152,025	38,074
$7,000 under $8,000	382,427	283,600	76,509	3,490	85,863	4,891			943,356	208,821	3,362,433	848,833	3,238,177	809,710	142,924	39,123
$8,000 under $9,000	358,875	275,575	337,893	12,216	83,868	5,367			949,012	241,742	3,188,748	892,358	3,084,799	851,195	123,177	41,163
$9,000 under $10,000	351,341	300,234	447,389	24,112	67,704	4,339			994,245	247,244	2,981,148	903,350	2,884,820	865,625	112,355	37,724
$10,000 under $11,000	310,867	295,924	413,121	30,200	70,192	3,965	10,185	1,172	895,568	232,271	2,765,662	913,783	2,663,912	870,745	118,203	43,038
$11,000 under $12,000	286,445	293,647	400,806	33,361	60,821	4,064			813,478	221,436	2,457,226	855,479	2,377,835	818,948	97,691	36,531
$12,000 under $13,000	244,465	262,940	367,445	36,759	50,455	2,978			784,756	220,831	2,109,137	772,071	2,041,296	736,757	78,251	35,314
$13,000 under $14,000	241,909	280,500	355,841	39,616	47,730	2,641	3,796	410	748,417	225,584	1,792,460	682,758	1,728,241	646,213	73,953	36,544
$14,000 under $15,000	224,557	282,195	313,930	36,622	41,821	2,343			720,977	237,578	1,455,202	578,995	1,392,876	541,429	70,252	37,566
$15,000 under $20,000	829,325	1,321,587	832,807	111,067	130,343	7,302	5,928	1,991	2,447,220	985,996	3,989,912	1,766,019	3,771,717	1,618,157	259,997	147,861
$20,000 under $25,000	528,376	1,143,973	268,998	42,625	55,686	3,289	4,510	1,718	1,133,271	719,199	1,236,723	714,644	1,101,604	591,939	160,045	122,706
$25,000 under $30,000	337,734	994,331	102,840	21,593	23,855	1,671	2,921	1,019	513,112	505,626	452,352	374,002	363,267	264,851	103,744	109,151
$30,000 under $50,000	574,262	2,957,966	109,609	28,286	37,113	3,107	5,107	2,157	647,554	1,241,886	426,518	640,819	273,782	343,247	177,934	297,572
$50,000 under $100,000	302,521	3,733,655	52,386	19,536	16,533	1,379	3,766	4,758	270,810	1,413,398	132,361	459,998	55,272	183,017	88,368	276,981
$100,000 under $200,000	62,044	1,959,896	12,318	6,413	4,286	493	1,488	4,190	51,194	782,146	21,389	168,918	6,512	51,603	16,978	117,314
$200,000 under $500,000	13,734	1,113,483	2,665	1,672	1,192	232	439	2,631	10,868	541,441	4,122	86,345	976	31,786	3,528	54,559
$500,000 under $1,000,000	2,015	390,347	368	240	251	55	120	1,413	1,620	281,276	558	20,783	112	5,366	498	15,417
$1,000,000 or more	813	429,507	142	103	128	49	35	159	699	411,923	179	13,925	44	2,311	152	11,615
Total nontaxable returns	526,887	286,645	30,635	4,276	485,409	39,817	2,634	1,744	953,523	141,249	11,485,967	1,567,186	11,258,236	1,442,214	288,152	124,970
Returns under $5,000	1,329,078	495,386	17,964	2,337	550,367	39,571	14,370	3,320	3,212,351	400,190	21,775,931	3,022,741	21,244,808	2,868,966	626,918	153,775
Returns $5,000 under $10,000	1,988,406	1,368,995	896,823	42,733	454,017	30,653	19,551	4,355	4,689,746	1,086,255	16,619,339	4,259,906	15,982,029	4,053,678	739,201	206,228
Returns $10,000 under $15,000	1,315,422	1,426,039	1,853,651	177,108	277,446	17,040	13,981	1,582	3,972,214	1,141,508	10,601,773	3,835,708	10,224,009	3,641,692	441,573	194,016
Returns $15,000 or more	2,657,113	14,071,419	1,383,770	231,892	271,272	18,060	24,766	21,334	5,078,764	6,884,566	6,275,962	4,294,555	5,582,811	3,126,456	814,771	1,168,099

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] These figures may differ slightly from those published in Statistics of Income--1971, Business Income Tax Returns, because of differences in coding and processing procedures.

[2] Adjusted gross income less deficit.

[3] Capital gain distributions reported as miscellaneous income on Form 1040.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	42,996,478	[1]526,879,348	38,708,412	442,389,303	4,162,911	32,081,970	1,194,909	2,772,467	1,241,320	4,988,252	1,142,920	2,965,034	1,182,052	12,890,798	571,368	2,917,106
No adjusted gross income	271,419	-2,159,584	104,654	557,550	22,075	111,045	111,503	896,996	4,084	21,003	103,476	686,584	5,851	36,416	28,253	665,606
$1 under $1,000	494,618	274,031	264,616	341,646	73,589	56,502	30,970	70,837	56,245	27,820	43,980	84,760	11,194	7,080	9,446	46,008
$1,000 under $2,000	918,640	1,412,756	619,698	1,013,456	138,169	174,500	34,836	66,813	82,868	85,409	48,159	94,223	16,601	22,754	8,299	25,294
$2,000 under $3,000	1,269,584	3,209,160	920,708	2,234,079	173,692	321,746	38,724	67,037	93,514	146,095	53,068	106,861	16,030	36,942	5,459	17,039
$3,000 under $4,000	1,778,146	6,255,940	1,342,790	4,465,174	204,874	487,768	46,024	85,761	109,194	224,039	65,348	120,059	43,969	109,846	4,950	10,127
$4,000 under $5,000	2,046,498	9,250,853	1,639,175	6,925,261	223,722	652,128	47,353	76,357	105,092	274,803	66,639	123,389	52,509	182,877	13,094	27,066
$5,000 under $6,000	2,112,643	11,623,700	1,806,361	9,360,308	238,828	806,703	52,645	82,684	94,214	287,093	63,233	108,813	24,241	72,638	12,341	33,147
$6,000 under $7,000	2,333,686	15,167,129	2,058,077	12,839,424	239,433	893,195	59,100	97,905	86,200	290,667	71,402	130,821	52,393	220,156	13,204	17,309
$7,000 under $8,000	2,750,402	20,626,444	2,527,437	18,394,999	235,662	951,845	71,587	97,937	85,739	325,233	73,509	129,892	52,552	254,301	16,051	35,339
$8,000 under $9,000	2,895,768	24,652,334	2,729,382	22,403,539	239,995	1,056,460	73,453	98,819	75,390	309,483	72,840	112,675	50,007	234,948	18,842	33,169
$9,000 under $10,000	2,962,600	28,173,517	2,809,416	25,775,005	219,236	990,912	71,040	93,475	65,147	290,420	68,972	108,997	48,476	283,167	20,887	28,317
$10,000 under $11,000	2,963,541	31,121,461	2,829,941	28,741,901	224,241	1,017,507	66,678	79,939	56,616	241,233	63,158	107,907	43,375	223,153	17,831	30,248
$11,000 under $12,000	2,763,708	31,775,883	2,646,462	29,436,407	210,548	1,023,275	64,163	76,568	51,850	246,470	53,232	88,864	47,167	253,150	20,240	31,572
$12,000 under $13,000	2,543,673	31,767,091	2,453,678	29,746,988	180,858	970,107	60,333	76,067	39,112	200,373	44,840	75,017	40,792	169,899	17,508	34,529
$13,000 under $14,000	2,277,278	30,727,363	2,199,907	28,679,656	158,179	913,730	53,201	60,735	36,341	203,982	35,767	58,997	43,236	235,917	19,470	46,257
$14,000 under $15,000	1,979,087	28,683,162	1,911,082	26,616,918	151,292	898,002	41,475	47,198	30,737	192,688	31,442	54,647	32,340	196,360	18,327	31,058
$15,000 under $20,000	6,026,430	103,082,039	5,762,422	94,054,390	477,561	3,844,997	137,947	176,708	86,259	619,957	87,798	188,519	157,773	1,104,783	84,706	165,502
$20,000 under $25,000	2,239,566	49,463,940	2,092,155	42,402,037	251,838	2,960,201	57,488	94,946	33,655	306,343	34,315	89,973	105,176	939,061	51,709	131,996
$25,000 under $30,000	908,170	24,682,086	811,924	19,202,139	143,547	2,286,979	24,214	57,107	17,485	194,740	14,372	55,169	65,003	724,199	39,865	118,417
$30,000 under $50,000	1,005,961	37,465,225	831,170	23,560,574	238,188	5,882,247	32,982	121,174	21,314	309,799	26,115	157,304	147,923	2,589,102	78,343	379,556
$50,000 under $100,000	373,650	24,622,879	283,707	11,465,600	101,364	4,503,695	13,779	103,530	8,348	144,857	15,663	147,130	99,878	3,167,453	54,463	481,350
$100,000 under $200,000	65,813	8,588,405	51,181	3,135,842	13,793	1,020,462	3,849	63,559	1,480	33,853	4,156	68,937	20,952	1,163,947	13,452	272,870
$200,000 under $500,000	13,016	3,673,015	10,366	834,720	1,937	199,392	1,189	44,881	371	9,951	1,125	40,479	3,939	403,476	3,680	162,782
$500,000 under $1,000,000	1,865	1,254,744	1,503	137,342	210	29,928	255	20,248	42	1,046	223	12,614	497	105,684	645	52,010
$1,000,000 or more	716	1,485,775	600	64,348	80	28,644	121	15,186	23	895	88	12,403	178	153,489	303	40,538
Taxable returns, total	38,333,913	[1]515,215,751	35,640,996	432,715,033	3,488,401	30,408,515	909,442	1,533,857	857,405	4,144,899	821,744	1,782,661	1,070,207	12,530,061	498,126	2,182,189
No adjusted gross income	1,590	-119,671	1,067	38,660	212	9,872	389	41,682	52	1,138	238	23,233	346	6,805	955	152,743
$1 under $1,000	(*)	(*)	2,049	5,786	-	-	(*)	(*)	-	-	-	-	-	-	109	6,607
$1,000 under $2,000	4,061	6,348			(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-		
$2,000 under $3,000	240,078	647,409	188,220	497,489	28,356	56,108	4,145	6,171	16,390	25,979	6,258	11,791	(*)	(*)		
$3,000 under $4,000	914,955	3,265,845	776,325	2,636,290	88,020	208,646	18,036	34,258	46,562	89,053	31,653	41,253	21,893	49,312	1,286	2,102
$4,000 under $5,000	1,546,854	7,033,248	1,293,712	5,497,103	148,713	403,182	31,191	44,955	67,596	159,316	49,012	76,879	30,709	107,795	8,018	7,356
$5,000 under $6,000	1,852,775	10,208,633	1,600,688	8,330,396	195,481	626,369	43,545	59,350	74,170	206,960	52,860	82,309	22,051	68,834	8,221	19,354
$6,000 under $7,000	2,183,494	14,202,034	1,948,337	12,129,771	216,682	795,255	51,772	76,817	71,026	221,328	65,482	109,262	45,702	187,312	12,615	10,317
$7,000 under $8,000	2,672,923	20,048,099	2,472,118	17,982,162	222,834	886,335	66,644	85,510	74,568	269,023	69,287	112,583	50,049	238,938	13,828	27,463
$8,000 under $9,000	2,860,921	24,359,851	2,708,124	22,250,999	231,444	1,011,217	70,546	88,919	69,679	273,091	70,765	104,846	49,692	232,598	17,212	27,112
$9,000 under $10,000	2,942,990	27,987,319	2,796,133	25,678,783	213,151	951,342	68,963	87,390	60,894	262,581	68,139	100,767	44,923	255,442	19,948	21,809
$10,000 under $11,000	2,946,969	30,947,403	2,818,727	28,648,966	221,577	996,509	66,150	77,332	54,357	225,860	62,101	100,712	42,888	220,655	17,388	25,791
$11,000 under $12,000	2,757,111	31,700,270	2,642,391	29,399,389	208,958	1,009,366	63,457	72,700	50,080	233,358	52,172	82,962	46,604	244,970	20,033	30,362
$12,000 under $13,000	2,537,963	31,695,945	2,450,062	29,704,529	179,633	956,161	60,038	74,402	38,475	193,372	44,521	72,877	40,693	169,651	17,373	32,444
$13,000 under $14,000	2,274,677	30,692,297	2,198,039	28,656,065	157,370	907,039	52,976	59,220	35,940	199,298	35,677	58,029	42,967	235,557	19,179	39,627
$14,000 under $15,000	1,976,924	28,652,126	1,909,798	26,601,442	150,441	889,587	41,266	46,367	30,047	185,454	31,228	53,538	32,175	194,271	18,236	27,524
$15,000 under $20,000	6,019,647	102,966,767	5,758,377	93,996,101	476,148	3,826,905	137,180	171,388	85,338	606,526	86,942	180,515	157,325	1,097,251	83,393	157,206
$20,000 under $25,000	2,235,557	49,375,972	2,089,313	42,340,261	251,265	2,948,305	57,235	91,336	33,392	303,408	34,026	85,159	104,547	931,335	50,727	122,393
$25,000 under $30,000	906,766	24,643,793	811,326	19,188,462	143,152	2,277,298	24,094	54,762	17,430	193,343	14,306	52,845	64,555	720,207	39,571	112,066
$30,000 under $50,000	1,003,632	37,377,526	829,550	23,527,916	237,754	5,871,931	32,836	119,094	21,152	305,878	25,935	154,583	147,568	2,582,030	77,841	369,130
$50,000 under $100,000	372,827	24,567,434	283,160	11,443,995	101,209	4,499,861	13,582	98,526	8,343	144,269	15,549	145,406	99,673	3,162,039	54,201	472,244
$100,000 under $200,000	65,647	8,566,831	51,058	3,128,613	13,779	1,019,512	3,814	62,599	1,480	33,853	4,138	68,218	20,908	1,162,761	13,392	268,625
$200,000 under $500,000	12,965	3,658,925	10,328	830,862	1,931	199,083	1,179	44,027	369	9,870	1,120	40,049	3,932	402,986	3,655	158,104
$500,000 under $1,000,000	1,856	1,248,603	1,495	136,646	209	29,911	255	20,248	42	1,046	222	12,355	494	105,667	642	51,272
$1,000,000 or more	715	1,482,741	599	64,347	80	28,644	121	15,186	23	895	88	12,403	178	153,489	303	40,538
Total nontaxable returns	4,662,565	[1]11,663,594	3,067,416	9,674,271	674,510	1,673,456	285,467	1,238,607	383,915	843,352	321,176	1,182,374	111,845	360,738	73,242	734,920
Returns under $5,000	6,778,905	[1]18,243,156	4,891,641	15,537,166	836,121	1,803,690	309,410	1,263,800	450,997	779,168	380,670	1,215,877	146,154	395,915	69,501	791,141
Returns $5,000 under $10,000	13,055,099	100,243,123	11,930,673	88,773,275	1,173,154	4,699,115	327,825	470,820	406,690	1,502,895	349,956	591,198	227,669	1,065,211	81,325	147,281
Returns $10,000 under $15,000	12,527,287	154,074,961	12,041,070	143,221,870	925,118	4,822,621	285,850	340,506	214,656	1,084,746	228,439	385,432	206,910	1,078,478	93,376	173,665
Returns $15,000 or more	10,635,187	254,318,108	9,845,028	194,856,993	1,228,518	20,756,546	271,824	697,337	168,977	1,621,440	183,855	772,529	601,319	10,351,194	327,166	1,805,022

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Net profit (less loss) from business or profession				Sales of capital assets, net gains						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions reported on schedule D				Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	262,496	2,543,910	125,278	768,808	4,442,035	11,890,649	3,738,940	11,755,685	736,510	134,966	1,639,768	1,027,908	371,530	546,652	285,758	548,536
No adjusted gross income	1,958	22,459	8,664	233,246	62,012	327,427	60,312	327,003	1,808	424	11,805	13,367	14,184	36,293	26,271	164,700
$1 under $1,000	4,328	10,010	797	7,258	49,436	52,108	40,258	50,725	9,245	1,383	8,868	5,360	5,245	3,628	8,053	6,078
$1,000 under $2,000					80,298	63,280	67,498	61,779	12,800	1,501	13,424	8,566	10,476	4,902	12,710	19,516
$2,000 under $3,000	3,377	5,542	3,544	17,474	122,250	98,465	104,465	96,768	17,851	1,697	15,786	10,530	15,216	9,026	12,387	15,331
$3,000 under $4,000			3,256	19,635	160,068	118,898	143,377	117,201	18,973	1,697	23,720	16,930	17,763	8,539	11,121	6,805
$4,000 under $5,000	2,604	6,395	5,033	15,139	187,227	163,064	163,663	161,150	26,260	1,913	36,739	22,132	16,550	15,594	13,340	15,602
$5,000 under $6,000	2,653	12,838	1,195	9,610	181,630	205,885	168,101	204,107	15,595	1,778	30,003	16,760	17,752	16,559	18,172	13,376
$6,000 under $7,000			6,978	21,199	169,141	155,949	149,240	150,147	20,832	5,802	46,026	31,252	19,928	10,512	16,832	19,176
$7,000 under $8,000	5,883	15,852	1,438	10,993	172,562	194,893	149,469	193,516	25,865	1,377	43,170	26,269	16,362	11,702	21,849	26,023
$8,000 under $9,000	10,065	39,244	4,535	11,447	179,914	181,324	149,612	178,878	31,435	2,447	42,296	22,978	21,905	15,125	11,555	14,990
$9,000 under $10,000	5,056	16,015	4,250	17,771	180,931	181,312	149,479	178,047	37,802	3,265	62,681	34,399	18,497	26,232	15,666	14,174
$10,000 under $11,000	5,555	9,325	6,273	10,632	188,059	212,516	156,099	205,347	35,319	7,169	62,327	36,227	19,113	20,613	13,323	14,247
$11,000 under $12,000	9,709	14,218	5,529	19,039	202,891	235,131	164,127	227,594	39,996	7,537	70,585	42,904	14,411	18,936	10,729	11,965
$12,000 under $13,000	7,829	18,399	4,345	7,711	181,587	201,744	138,863	197,283	43,748	4,460	63,576	36,678	12,989	12,971	10,746	13,739
$13,000 under $14,000	7,538	20,698	2,455	8,465	173,985	232,894	134,479	222,114	36,049	10,779	76,636	43,985	11,045	10,729	6,484	10,868
$14,000 under $15,000	4,839	13,364	3,660	6,569	192,832	201,995	159,709	198,552	34,785	3,444	65,729	36,815	10,587	18,133	5,942	7,091
$15,000 under $20,000	37,960	117,492	17,525	54,648	709,328	985,515	572,212	957,186	141,333	28,329	319,306	185,513	43,324	60,842	27,083	45 897
$20,000 under $25,000	31,181	157,519	9,379	31,554	425,678	735,610	340,506	722,385	87,225	13,225	212,720	127,816	24,009	37,876	10,373	15,167
$25,000 under $30,000	25,735	179,031	5,194	18,383	236,952	602,031	197,559	587,566	40,731	14,466	124,881	80,307	17,041	40,788	8,130	18,356
$30,000 under $50,000	52,699	548,621	17,487	77,431	359,560	1,453,675	317,056	1,438,053	45,195	15,622	193,152	137,069	25,976	68,539	11,842	37,107
$50,000 under $100,000	33,632	712,975	9,890	82,183	174,115	1,615,388	162,336	1,609,508	12,510	5,880	97,126	75,748	14,589	53,193	9,216	32,873
$100,000 under $200,000	8,045	369,953	2,708	40,312	39,670	1,192,602	38,697	1,191,938	1,042	665	16,505	13,885	3,368	20,425	2,855	13,877
$200,000 under $500,000	1,621	179,599	865	26,971	9,728	1,066,772	9,645	1,066,717	102	56	2,392	2,132	941	11,227	846	7,879
$500,000 under $1,000,000	183	44,470	164	8,059	1,543	562,589	1,540	562,584	6	5	249	227	175	4,838	161	1,710
$1,000,000 or more	46	29,891	114	13,079	638	849,582	638	849,537	3	45	66	59	84	9,430	72	1,[illegible]
Taxable returns, total	247,451	2,478,543	94,028	451,123	3,458,142	11,134,985	3,217,366	11,007,033	670,828	127,953	1,530,537	941,572	286,087	458,[illegible]	141,[illegible]	30[illegible]444
No adjusted gross income	144	5,895	227	26,371	1,294	114,598	1,292	114,595	(*)	(*)	25	20	446	5,331	339	3,244
$1 under $1,000			(*)	(*)	44	3,848	44	3,848	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000			-	-					-	-	-	-	1,321	1,255	(*)	(*)
$2,000 under $3,000	2,670	7,297	(*)	(*)	9,824	10,172	9,049	10,149	(*)	(*)	(*)	(*)				
$3,000 under $4,000			(*)	(*)	51,227	41,359	44,374	40,505	6,995	855	7,776	5,407	6,830	1,818	3,702	1,[illegible]
$4,000 under $5,000			(*)	(*)	116,846	109,955	103,225	108,928	15,902	1,027	23,833	13,005	10,694	12,330	7,[illegible]72	10,01[illegible]
$5,000 under $6,000					151,886	166,149	138,499	164,382	15,386	1,767	24,127	13,394	10,122	8,998	12,0[illegible]1	8,501
$6,000 under $7,000	6,057	16,789	7,596	18,633	141,687	116,642	122,334	110,869	20,150	5,773	33,911	23,569	14,712	7,249	11 507	[illegible],21[illegible]
$7,000 under $8,000					161,793	177,290	138,702	175,921	25,797	1,369	39,528	24,521	13,879	8,667	14,[illegible]57	24,103
$8,000 under $9,000	7,784	25,610	4,392	10,443	168,711	157,098	138,527	154,687	31,033	2,411	39,449	21,078	19,420	13,548	10,125	13,291
$9,000 under $10,000	5,056	16,015	2,070	10,061	174,819	166,058	139,649	162,828	37,454	3,231	60,831	32,891	16,614	24,274	15,000	13,041
$10,000 under $11,000	5,545	9,324	6,093	9,252	181,987	195,747	150,053	188,581	35,293	7,166	61,466	35,704	18,639	19,783	12,745	13,933
$11,000 under $12,000	9,294	13,301	5,399	18,073	200,763	225,811	162,003	218,274	39,992	7,537	69,789	42,342	13,663	16,738	10 027	9,1[illegible]5
$12,000 under $13,000	7,794	18,332	4,343	7,679	179,855	197,371	137,132	192,910	43,747	4,460	62,921	36,030	12,504	11,919	10,561	13,455
$13,000 under $14,000	7,513	20,606	2,429	8,206	173,504	231,070	137,998	220,291	36,049	10,779	76,313	43,700	10,803	10,453	6,248	9,059
$14,000 under $15,000	4,838	13,342	3,647	5,967	192,425	200,573	159,302	197,130	34,785	3,444	65,637	36,724	10,372	17,407	[illegible],871	7,053
$15,000 under $20,000	37,947	117,316	17,269	50,739	707,010	974,319	570,572	946,174	140,655	28,144	318,232	184,539	42,675	58,686	26,814	44,256
$20,000 under $25,000	31,147	156,050	9,288	29,452	424,496	729,194	339,324	715,969	87,225	13,225	212,118	127,259	23,619	36,671	10,094	14,385
$25,000 under $30,000	25,706	178,765	5,123	16,790	236,066	598,625	196,673	584,159	40,731	14,466	124,795	80,235	16,942	39,195	8,047	18,201
$30,000 under $50,000	52,604	547,614	17,190	69,397	358,721	1,444,693	316,217	1,429,071	45,195	15,622	192,328	136,250	25,780	66,941	11,305	3 ,301
$50,000 under $100,000	33,480	709,712	9,794	79,894	173,769	1,609,130	161,990	1,603,249	12,510	5,880	96,894	75,537	14,508	52,410	9,185	32,654
$100,000 under $200,000	8,027	368,963	2,691	39,283	39,581	1,188,339	38,609	1,187,675	1,041	664	16,480	13,862	3,354	19,963	2,841	13,827
$200,000 under $500,000	1,618	179,373	850	25,893	9,708	1,064,989	9,625	1,064,933	102	56	2,378	2,118	932	10,970	838	7,751
$500,000 under $1,000,000	181	44,348	164	8,059	1,539	562,489	1,536	562,484	6	5	247	225	174	4,837	159	1,652
$1,000,000 or more	46	29,891	114	13,079	637	849,466	637	849,421	3	45	66	59	84	9,430	72	1,986
Total nontaxable returns	15,045	65,367	26,250	317,687	583,843	755,663	521,574	748,650	65,682	7,013	109,231	78,338	83,443	87,978	99,169	241,093
Returns under $5,000	12,267	44,405	21,294	292,753	661,291	823,241	579,573	814,625	86,937	8,616	110,342	76,885	79,434	77,983	83,882	228,029
Returns $5,000 under $10,000	23,657	83,950	18,396	71,021	884,178	919,363	761,901	904,694	131,529	14,668	224,176	131,658	94,444	80,130	84,074	87,739
Returns $10,000 under $15,000	35,470	76,004	22,262	52,415	939,354	1,084,280	757,277	1,050,890	189,897	33,390	338,853	196,610	68,145	81,382	47,224	57,911
Returns $15,000 or more	191,102	2,339,550	63,326	352,619	1,957,212	9,063,766	1,640,189	8,985,474	328,147	78,292	966,397	622,758	129,507	307,157	70,578	174,857

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	4,840,894	10,002,353	23,081,507	16,702,466	2,235,273	6,476,731	2,848,699	4,041,603	2,016,263	2,264,942	381,438	676,745	25,159	60,762
No adjusted gross income	28,829	84,259	116,502	139,164	4,695	9,634	30,434	47,525	29,403	194,429	6,667	19,119	427	4,759
$1 under $1,000	27,461	9,470	182,187	58,235	24,000	23,785	34,655	17,510	24,292	19,003	9,641	4,087	-	-
$1,000 under $2,000	60,388	27,532	384,230	171,475	59,411	56,188	98,475	63,766	17,886	12,821	8,219	4,016	-	-
$2,000 under $3,000	83,745	50,219	528,899	334,432	137,916	216,505	112,001	104,650	42,395	42,937	14,784	10,261	-	-
$3,000 under $4,000	123,965	69,423	701,654	551,626	201,875	413,248	152,511	177,014	42,920	33,896	13,092	7,165	(*)	(*)
$4,000 under $5,000	160,795	101,834	820,556	688,371	259,113	611,183	155,395	143,076	58,695	46,777	23,925	15,193	(*)	(*)
$5,000 under $6,000	139,514	93,495	796,327	603,481	209,011	575,014	121,578	102,425	73,398	67,347	9,953	5,212		
$6,000 under $7,000	145,148	158,135	868,925	518,315	167,309	492,233	116,842	118,294	76,313	58,546	14,689	4,917		
$7,000 under $8,000	139,353	115,204	1,045,706	575,269	143,993	375,951	126,056	131,039	107,044	97,692	19,625	7,616	5,817	5,355
$8,000 under $9,000	128,552	100,069	1,160,349	509,248	84,971	276,494	157,536	143,657	86,458	68,715	11,151	16,409		
$9,000 under $10,000	164,275	85,883	1,317,894	630,511	132,919	375,878	147,848	133,197	113,448	77,970	16,691	24,993		
$10,000 under $11,000	190,276	155,457	1,445,311	647,214	97,010	326,546	150,711	123,811	132,891	106,790	12,684	10,464		
$11,000 under $12,000	195,471	149,363	1,436,654	648,356	82,296	248,414	148,314	122,188	133,893	91,468	14,931	12,927		
$12,000 under $13,000	202,264	120,079	1,452,356	584,458	80,424	250,196	138,529	112,904	127,603	90,737	11,858	16,195	3,963	3,099
$13,000 under $14,000	203,290	138,565	1,339,008	549,002	66,542	238,493	115,985	117,731	117,142	93,919	11,055	13,537		
$14,000 under $15,000	206,302	144,332	1,279,366	600,711	58,604	179,570	109,483	115,592	102,433	76,219	11,436	6,288		
$15,000 under $20,000	858,896	751,680	4,236,119	2,290,087	192,443	704,083	389,730	506,990	347,041	313,261	48,995	62,059	2,819	2,476
$20,000 under $25,000	570,687	706,859	1,823,432	1,489,996	97,863	396,351	188,996	334,088	155,087	183,231	35,229	48,229	2,299	2,985
$25,000 under $30,000	346,175	615,371	794,571	963,795	48,250	215,511	97,474	214,270	72,035	114,068	20,850	46,704	1,362	3,593
$30,000 under $50,000	529,831	1,514,187	921,892	1,893,604	55,884	276,100	161,045	530,571	98,009	214,759	37,242	108,043	3,893	12,011
$50,000 under $100,000	265,419	1,943,854	351,350	1,338,175	23,434	141,852	75,875	466,046	45,222	158,287	20,358	97,638	3,300	13,282
$100,000 under $200,000	55,920	1,314,036	63,087	522,873	5,523	51,677	15,538	151,527	9,784	59,893	6,175	61,047	905	7,240
$200,000 under $500,000	11,935	874,756	12,608	248,101	1,467	17,503	3,048	46,445	2,309	28,045	1,738	47,104	287	3,618
$500,000 under $1,000,000	1,757	344,996	1,822	78,873	233	3,099	465	11,447	395	7,383	334	12,568	53	1,306
$1,000,000 or more	686	333,595	702	67,394	87	1,223	175	5,840	167	6,749	116	14,954	29	823
Taxable returns, total	4,445,186	9,575,554	21,112,897	15,197,675	1,758,562	5,514,156	2,378,221	3,549,109	1,811,826	1,891,192	319,540	631,368	23,863	55,183
No adjusted gross income	962	17,076	1,329	22,310	41	231	421	4,514	604	36,583	137	4,178	17	1,397
$1 under $1,000	2,040	2,010	2,042	665	-	-	-	-	(*)	(*)	-	-	-	-
$1,000 under $2,000					(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	8,064	7,043	80,811	51,306	19,401	36,290	8,629	5,804	4,390	2,123	(*)	(*)	-	-
$3,000 under $4,000	25,515	14,610	294,521	161,961	64,894	135,303	45,075	49,092	9,751	5,628	5,036	5,093	-	-
$4,000 under $5,000	114,326	70,708	622,799	480,234	176,843	402,553	101,705	76,678	39,250	24,864	16,209	12,790	-	-
$5,000 under $6,000	121,175	80,943	705,448	530,583	184,877	487,153	105,799	89,633	64,502	52,706	8,531	4,233		
$6,000 under $7,000	133,506	125,856	809,237	472,793	153,501	437,455	110,690	108,727	60,296	36,837	11,581	2,531		
$7,000 under $8,000	133,203	108,200	1,021,919	548,871	137,626	333,089	119,324	125,439	101,577	85,614	19,024	7,448	5,661	4,721
$8,000 under $9,000	123,507	82,689	1,140,441	490,441	82,613	273,225	151,004	124,671	84,566	63,497	10,637	16,202		
$9,000 under $10,000	160,338	82,356	1,308,726	619,015	132,801	375,183	146,565	130,935	108,930	70,544	16,177	24,783		
$10,000 under $11,000	184,693	141,919	1,435,397	633,727	95,539	318,840	148,433	119,884	130,597	101,077	12,473	10,417		
$11,000 under $12,000	194,553	144,867	1,432,765	645,413	82,078	248,273	147,437	121,113	133,546	90,127	14,930	12,927		
$12,000 under $13,000	201,397	119,098	1,449,003	582,492	78,953	246,874	137,302	111,665	127,057	89,498	11,674	16,164	3,296	2,039
$13,000 under $14,000	202,452	128,928	1,337,329	548,223	66,541	238,489	115,797	116,784	117,008	93,600	11,053	13,532		
$14,000 under $15,000	205,723	143,361	1,277,826	598,133	58,604	179,570	109,214	115,246	102,414	75,966	11,421	6,283		
$15,000 under $20,000	856,419	740,207	4,231,267	2,272,537	191,942	701,661	388,211	503,923	346,142	308,529	48,674	60,488	2,809	2,426
$20,000 under $25,000	569,005	695,638	1,820,293	1,483,315	97,850	396,115	187,809	328,418	154,062	177,052	34,928	47,938	2,289	2,860
$25,000 under $30,000	345,336	606,835	793,223	953,471	47,930	213,506	97,322	213,333	71,784	110,805	20,788	46,428	1,362	3,593
$30,000 under $50,000	528,141	1,493,314	919,921	1,868,676	55,871	276,069	160,646	526,396	97,639	210,099	36,983	107,505	3,871	11,986
$50,000 under $100,000	264,735	1,925,388	350,594	1,328,097	23,369	141,119	75,625	462,696	45,102	156,323	20,262	97,166	3,286	13,177
$100,000 under $200,000	55,776	1,304,983	62,931	518,449	5,503	51,365	15,504	151,399	9,739	58,065	6,149	60,420	904	7,240
$200,000 under $500,000	11,887	867,031	12,561	243,348	1,462	17,468	3,035	44,535	2,295	27,451	1,724	46,832	286	3,615
$500,000 under $1,000,000	1,748	341,760	1,813	76,277	233	3,099	461	11,265	394	7,377	333	12,568	53	1,306
$1,000,000 or more	685	330,734	701	67,338	87	1,223	175	5,840	167	6,749	116	14,954	29	823
Total nontaxable returns	395,708	426,805	1,968,610	1,504,789	476,711	962,577	470,478	492,493	204,437	373,750	61,898	45,375	1,296	5,578
Returns under $5,000	485,183	342,738	2,734,028	1,943,303	687,010	1,330,543	583,471	553,540	215,591	349,863	76,328	59,841	432	4,974
Returns $5,000 under $10,000	716,542	552,786	5,189,201	2,836,823	738,203	2,095,571	669,860	628,611	456,661	370,270	72,109	59,147	5,817	5,355
Returns $10,000 under $15,000	997,863	707,496	6,952,695	3,029,440	384,876	1,243,219	663,022	592,227	613,962	459,133	61,964	59,412	3,963	3,099
Returns $15,000 or more	2,641,306	8,399,334	8,205,583	8,892,897	425,184	1,807,400	932,346	2,267,224	730,049	1,085,676	171,037	498,346	14,947	47,334

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	319,431	873,886	32,278	72,783	4,377,046	464,480	26,600	25,388	2,716,209	1,252,234	5,717,016	7,574,023	950,091	1,029,612
No adjusted gross income	2,921	9,021	2,820	26,214	8,528	3,723	(*)	(*)	31,978	-634,783	15,383	63,598	3,169	17,799
$1 under $1,000	4,852	6,439	(*)	(*)	17,765	942	-	-	28,486	777	27,065	97,019	16,894	73,997
$1,000 under $2,000	4,150	1,891	(*)	(*)	25,805	1,783	(*)	(*)	48,734	33,288	32,198	83,881	12,543	37,807
$2,000 under $3,000			(*)	(*)	32,476	2,725	-	-	70,560	34,494	61,371	125,005	17,438	31,254
$3,000 under $4,000	6,336	4,195	(*)	(*)	57,241	4,125	(*)	(*)	87,984	45,934	111,692	141,935	27,812	51,376
$4,000 under $5,000	6,032	20,031	(*)	(*)	72,474	4,074	(*)	(*)	81,011	45,908	202,738	272,845	33,336	71,246
$5,000 under $6,000	5,225	2,967	-	-	123,291	6,241	(*)	(*)	98,295	39,830	204,411	235,259	43,548	63,961
$6,000 under $7,000	13,719	8,556			157,743	10,848	-	-	113,359	105,457	223,681	296,367	41,014	54,863
$7,000 under $8,000	8,487	15,747	4,928	5,015	209,176	11,857	(*)	(*)	162,682	66,875	303,799	383,970	58,176	77,588
$8,000 under $9,000	7,190	16,270			304,201	20,134	(*)	(*)	137,299	84,916	349,344	388,509	56,498	53,428
$9,000 under $10,000	4,755	2,668			304,310	23,340	-	-	144,130	80,031	324,137	369,304	54,980	49,839
$10,000 under $11,000	18,075	27,246			342,993	26,051	5,220	2,393	162,298	117,539	376,113	392,426	65,913	41,340
$11,000 under $12,000	17,902	14,341	3,886	3,202	350,549	28,811			166,310	81,645	347,993	396,253	60,369	43,949
$12,000 under $13,000	12,153	23,105			333,220	26,784			155,889	70,105	383,248	420,661	72,477	59,876
$13,000 under $14,000	11,849	19,569	2,643	1,153	298,086	27,210	5,143	2,131	123,169	60,332	339,790	411,600	46,806	40,186
$14,000 under $15,000	12,432	23,122			297,833	25,285			125,863	72,102	318,472	360,517	50,474	44,846
$15,000 under $20,000	45,682	76,540	5,383	6,165	846,155	89,157	4,683	4,456	429,836	230,981	1,080,517	1,283,281	178,942	114,957
$20,000 under $25,000	36,202	70,786	2,765	2,982	296,754	40,049	1,683	1,810	215,517	144,865	451,673	627,090	62,308	46,560
$25,000 under $30,000	21,215	60,988	1,145	1,459	128,334	26,367	(*)	(*)	106,026	112,499	203,630	338,926	24,340	23,116
$30,000 under $50,000	41,327	157,290	3,540	5,049	119,406	38,362	669	2,846	136,337	208,629	243,637	535,503	17,639	21,019
$50,000 under $100,000	27,695	151,378	2,729	8,420	41,096	27,899	606	4,174	70,479	177,793	100,117	286,283	4,573	8,783
$100,000 under $200,000	8,351	83,666	763	4,558	7,565	11,018	98	1,377	15,369	49,256	13,842	50,025	663	1,455
$200,000 under $500,000	2,375	46,034	260	2,941	1,677	5,546	29	297	3,731	12,276	1,903	10,457	154	309
$500,000 under $1,000,000	361	13,948	31	155	262	1,539	4	112	605	7,530	208	1,552	22	53
$1,000,000 or more	145	18,088	23	3,584	106	610	-	-	262	3,955	54	1,757	3	5
Taxable returns, total	291,703	831,348	28,587	46,700	4,195,873	443,703	24,334	24,709	2,438,447	1,709,209	5,448,972	6,935,365	868,904	791,452
No adjusted gross income	127	1,615	32	2,159	365	868	-	-	737	-64,135	132	1,197	(*)	(*)
$1 under $1,000	-	-	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-
$1,000 under $2,000	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	(*)	(*)	-	-	(*)	(*)	-	-	9,310	9,180	18,889	30,054	(*)	(*)
$3,000 under $4,000	(*)	(*)	(*)	(*)	19,786	830	(*)	(*)	43,114	22,306	69,237	60,912	13,316	17,750
$4,000 under $5,000	(*)	(*)	(*)	(*)	55,752	2,821	(*)	(*)	59,018	43,663	160,024	183,690	23,969	47,850
$5,000 under $6,000	4,916	2,829	-	-	107,184	4,583	-	-	82,951	28,604	180,151	193,409	38,650	48,625
$6,000 under $7,000	11,260	3,601	(*)	(*)	140,158	8,204	-	-	105,684	103,757	200,065	256,200	38,381	52,684
$7,000 under $8,000	8,182	15,161	(*)	(*)	205,047	11,385	(*)	(*)	156,768	66,413	296,697	364,053	57,751	77,156
$8,000 under $9,000	6,841	15,754	(*)	(*)	301,075	19,571	(*)	(*)	132,202	84,253	344,677	378,247	55,592	50,887
$9,000 under $10,000	4,686	2,665	(*)	(*)	303,298	23,045	-	-	142,577	78,237	322,587	365,331	54,980	49,839
$10,000 under $11,000	16,076	26,662			342,340	25,880	5,220	2,393	160,021	105,565	374,616	388,943	65,720	41,267
$11,000 under $12,000	17,840	14,269			350,055	28,764			165,977	81,715	347,220	395,478	60,160	43,785
$12,000 under $13,000	12,151	23,101	6,450	4,253	332,530	25,964			154,698	65,881	382,599	418,165	72,334	59,833
$13,000 under $14,000	11,705	19,370			297,880	27,155	5,143	2,131	123,045	60,424	339,307	408,802	46,806	40,186
$14,000 under $15,000	12,290	23,060			297,755	25,244			125,767	72,438	318,231	359,307	50,474	44,846
$15,000 under $20,000	45,461	76,163	5,370	6,154	845,846	88,970	4,683	4,456	429,188	228,964	1,080,071	1,281,954	178,929	114,954
$20,000 under $25,000	35,889	69,799	2,763	2,963	296,138	39,861	1,683	1,810	215,372	147,037	451,339	626,324	62,308	46,560
$25,000 under $30,000	21,136	60,631	1,145	1,459	128,272	26,261	(*)	(*)	105,848	114,518	203,569	338,786	24,340	23,116
$30,000 under $50,000	41,131	156,419	3,536	5,015	119,294	38,216	669	2,846	136,026	208,525	243,531	535,090	17,639	21,019
$50,000 under $100,000	27,510	149,608	2,726	8,411	40,929	27,362	592	3,794	70,228	178,958	100,030	285,997	4,573	8,783
$100,000 under $200,000	8,310	82,759	761	4,552	7,550	10,985	98	1,377	15,317	48,994	13,828	49,631	660	1,453
$200,000 under $500,000	2,365	45,299	258	2,907	1,665	5,318	29	297	3,715	12,989	1,895	10,407	153	306
$500,000 under $1,000,000	361	13,948	31	155	261	1,525	4	112	600	7,275	207	1,523	22	53
$1,000,000 or more	145	18,088	23	3,584	106	610	-	-	262	3,955	54	1,757	3	5
Total nontaxable returns	27,728	42,539	3,691	26,080	181,173	20,779	2,266	679	277,762	-456,975	268,044	638,661	81,187	238,161
Returns under $5,000	24,291	41,576	4,182	28,100	214,289	17,372	3,065	2,587	348,753	-474,381	450,447	784,283	111,192	283,480
Returns $5,000 under $10,000	39,376	46,209	4,928	5,014	1,098,721	72,419	(*)	(*)	655,765	377,110	1,405,372	1,673,408	254,216	299,678
Returns $10,000 under $15,000	72,411	107,383	6,529	4,354	1,622,681	134,140	10,363	4,522	733,529	401,723	1,765,616	1,981,457	296,039	230,197
Returns $15,000 or more	183,353	678,719	16,639	35,312	1,441,355	240,547	8,559	17,685	978,162	947,783	2,095,581	3,134,875	288,644	216,257

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	907,762	944,326	3,853,573	5,119,567	319,499	480,443	100,154,038	17,249,426	20,635,130	9,353,101	9,804,445	7,896,325	10,830,684	25,475,633	79,518,915
No adjusted gross income	1,768	2,417	11,379	43,048	264	333	-	-	-	-	-	-	-	-	-
$1 under $1,000	9,177	6,033	8,779	20,831	(*)	(*)	552,265	470,408	493,099	470,408	493,099	-	-	24,210	59,167
$1,000 under $2,000			13,618	41,652	(*)	(*)	1,005,922	868,665	908,793	868,665	908,793	-	-	49,975	97,129
$2,000 under $3,000	11,338	6,472	33,981	86,873	1,698	407	1,419,471	1,133,567	1,188,821	1,133,284	1,188,749	(*)	(*)	136,017	230,650
$3,000 under $4,000	28,398	8,597	58,942	81,087	2,518	875	2,161,054	1,377,038	1,442,508	1,377,038	1,442,508	-	-	401,108	718,546
$4,000 under $5,000	60,041	40,039	111,510	160,138	3,550	1,422	2,603,768	1,403,325	1,469,589	1,400,992	1,468,557	(*)	(*)	643,173	1,134,178
$5,000 under $6,000	48,006	27,095	127,631	142,903	3,670	1,300	2,939,033	1,294,386	1,350,650	1,285,018	1,345,391	9,368	5,258	818,257	1,588,383
$6,000 under $7,000	66,042	48,025	135,167	191,559	4,247	1,920	3,432,941	1,315,183	1,376,110	1,304,000	1,368,983	11,183	7,127	1,018,503	2,056,831
$7,000 under $8,000	81,063	66,131	179,769	236,151	7,803	4,100	4,162,758	1,381,153	1,447,072	1,372,769	1,440,793	8,384	6,279	1,369,249	2,715,685
$8,000 under $9,000	76,092	41,559	236,288	289,188	7,718	4,333	4,768,140	1,337,651	1,475,400	140,926	147,570	1,196,725	1,327,830	1,558,117	3,292,740
$9,000 under $10,000	48,034	33,743	232,611	279,272	8,953	6,450	5,298,266	1,233,112	1,521,659	-	-	1,233,112	1,521,659	1,729,488	3,776,607
$10,000 under $11,000	62,827	51,996	259,299	292,128	9,224	6,962	5,946,890	1,173,247	1,598,502	-	-	1,173,247	1,598,502	1,790,294	4,348,389
$11,000 under $12,000	49,332	44,305	245,434	300,918	9,384	7,081	5,975,543	1,033,009	1,527,804	-	-	1,033,009	1,527,804	1,730,699	4,447,739
$12,000 under $13,000	50,608	46,873	263,546	305,788	11,486	8,124	5,807,863	843,820	1,263,190	-	-	843,820	1,263,190	1,699,853	4,544,674
$13,000 under $14,000	45,999	59,060	248,657	301,661	12,435	10,693	5,478,153	611,391	915,653	-	-	611,391	915,653	1,665,887	4,562,501
$14,000 under $15,000	45,008	55,764	233,606	253,937	7,605	5,969	5,093,233	467,683	700,885	(*)	(*)	467,682	700,883	1,511,404	4,392,348
$15,000 under $20,000	125,217	191,395	781,433	938,683	38,569	38,245	17,773,090	994,455	1,488,835	-	-	994,455	1,488,835	5,031,975	16,284,256
$20,000 under $25,000	51,751	101,583	330,169	436,836	30,507	42,111	8,324,508	206,893	310,033	-	-	206,893	310,033	2,032,673	8,014,476
$25,000 under $30,000	20,789	39,920	144,422	232,940	25,670	42,875	4,112,349	51,510	77,234	-	-	51,510	77,234	856,660	4,035,115
$30,000 under $50,000	21,360	55,841	148,725	312,049	70,113	146,594	6,137,161	44,757	67,101	-	-	44,757	67,101	961,204	6,070,060
$50,000 under $100,000	4,351	15,545	41,736	132,698	54,522	129,257	4,063,651	7,363	10,981	-	-	7,363	10,981	366,287	4,052,671
$100,000 under $200,000	486	1,666	5,703	28,139	7,627	18,767	1,600,173	728	1,087	-	-	728	1,087	65,085	1,599,086
$200,000 under $500,000	65	233	985	8,000	781	1,916	836,542	72	108	-	-	72	108	12,944	836,434
$500,000 under $1,000,000	8	29	143	1,368	43	103	307,120	9	14	-	-	9	14	1,856	307,107
$1,000,000 or more	2	5	40	1,720	12	27	354,144	1	2	-	-	1	2	715	354,143
Taxable returns, total	873,053	906,640	3,696,216	4,761,819	309,655	475,377	93,470,663	13,849,923	17,065,426	5,970,328	6,255,610	7,879,595	10,809,815	24,482,400	76,405,239
No adjusted gross income	(*)	(*)	116	1,146	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	(*)	-	-	-	-	-	-	2,040	1,326
$1,000 under $2,000	-	-	(*)	(*)	-	-	1,921	(*)	(*)	(*)	(*)	-	-		
$2,000 under $3,000	(*)	(*)	11,977	28,447	1,214	431	254,986	216,045	225,794	216,045	225,794	-	-	24,033	29,192
$3,000 under $4,000	25,963	7,549	34,364	35,326			999,203	761,856	796,668	761,856	796,668	-	-	153,099	202,534
$4,000 under $5,000	54,615	28,903	84,082	106,216	1,925	721	1,827,152	1,097,659	1,148,759	1,095,326	1,147,727	(*)	(*)	449,195	678,393
$5,000 under $6,000	45,299	25,092	109,411	118,581	3,094	1,111	2,374,496	1,170,913	1,220,926	1,161,611	1,215,707	9,302	5,219	681,862	1,153,569
$6,000 under $7,000	61,746	41,366	116,295	160,532	3,601	1,618	3,026,045	1,256,970	1,314,983	1,245,787	1,307,856	11,183	7,127	926,524	1,711,061
$7,000 under $8,000	80,729	65,801	173,922	217,268	7,165	3,828	3,933,060	1,357,599	1,422,341	1,349,215	1,416,061	8,384	6,279	1,315,324	2,510,719
$8,000 under $9,000	75,458	40,902	233,300	282,422	7,241	4,036	4,626,170	1,329,057	1,466,087	138,450	144,970	1,190,607	1,321,117	1,531,864	3,160,083
$9,000 under $10,000	47,480	32,491	231,430	276,771	8,800	6,230	5,207,721	1,229,690	1,517,481	-	-	1,229,690	1,517,481	1,713,300	3,690,240
$10,000 under $11,000	62,660	51,538	258,373	289,390	8,946	6,748	5,840,916	1,170,554	1,594,822	-	-	1,170,554	1,594,822	1,776,415	4,246,094
$11,000 under $12,000	49,281	44,287	245,313	300,682	8,992	6,724	5,928,441	1,031,690	1,525,855	-	-	1,031,690	1,525,855	1,725,421	4,402,587
$12,000 under $13,000	50,608	46,873	263,315	303,548	11,211	7,911	5,759,684	843,170	1,262,215	-	-	843,170	1,262,215	1,694,793	4,497,470
$13,000 under $14,000	45,999	59,060	248,235	298,937	12,374	10,619	5,455,699	610,816	914,790	-	-	610,816	914,790	1,663,861	4,540,909
$14,000 under $15,000	44,995	55,747	233,517	252,828	7,466	5,886	5,076,969	467,257	700,246	(*)	(*)	467,256	700,244	1,509,667	4,376,724
$15,000 under $20,000	125,129	191,248	781,110	937,614	38,481	38,138	17,709,934	993,714	1,487,723	-	-	993,714	1,487,723	5,025,933	16,222,211
$20,000 under $25,000	51,749	101,582	329,891	436,187	30,453	41,994	8,247,527	206,823	309,928	-	-	206,823	309,928	2,028,734	7,937,599
$25,000 under $30,000	20,787	39,916	144,363	232,804	25,670	42,875	4,079,620	51,407	77,080	-	-	51,407	77,080	855,359	4,002,540
$30,000 under $50,000	21,360	55,841	148,654	311,724	70,056	146,506	6,066,342	44,512	66,734	-	-	44,512	66,734	959,120	5,999,608
$50,000 under $100,000	4,351	15,545	41,677	132,499	54,494	129,169	4,007,871	7,350	10,967	-	-	7,350	10,967	365,477	3,996,905
$100,000 under $200,000	484	1,637	5,695	27,779	7,624	18,762	1,576,705	722	1,078	-	-	722	1,078	64,925	1,575,627
$200,000 under $500,000	65	233	978	7,952	781	1,916	818,571	72	108	-	-	72	108	12,893	818,463
$500,000 under $1,000,000	8	29	142	1,338	43	103	300,490	9	14	-	-	9	14	1,847	300,477
$1,000,000 or more	2	5	40	1,720	12	27	350,910	1	2	-	-	1	2	714	350,908
Total nontaxable returns	34,709	37,686	157,357	357,747	9,844	5,064	6,683,377	3,399,503	3,569,707	3,382,773	3,548,835	16,730	20,872	993,233	3,113,673
Returns under $5,000	110,722	63,559	238,209	433,629	9,130	3,616	7,742,480	5,253,003	5,502,811	5,250,387	5,501,706	(*)	(*)	1,254,483	2,239,670
Returns $5,000 under $10,000	319,237	216,553	911,466	1,139,073	32,391	18,103	20,601,138	6,561,485	7,170,892	4,102,713	4,302,737	2,458,772	2,868,154	6,493,614	13,430,246
Returns $10,000 under $15,000	253,774	257,998	1,250,542	1,454,432	50,134	38,830	28,301,682	4,129,150	6,006,033	(*)	(*)	4,129,149	6,006,031	8,398,137	22,295,650
Returns $15,000 or more	224,029	406,217	1,453,356	2,092,431	227,844	419,894	43,508,740	1,305,788	1,955,393	-	-	1,305,788	1,955,393	9,329,399	41,553,347

Footnotes at end of table.

Table 1.5.--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[3]	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	159,986,424	107,899,925	4,411,365	38,585,396	327,295,480	68,545,360	558,947	75,163	1,311,591	338,498	161,201	183,583	3,798	2,200
No adjusted gross income	960,465	644,494	271,419	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	1,619,328	1,090,782	494,618	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	3,094,587	2,083,634	914,054	(*)	(*)	180	-	-	-	-	(*)	(*)	-	-
$2,000 under $3,000	4,164,735	2,805,652	1,023,303	246,281	70,047	9,811	(*)	(*)	7,105	239	(*)	(*)	-	-
$3,000 under $4,000	6,113,030	4,122,762	819,136	959,010	661,960	93,592	38,260	1,772	27,377	1,844	(*)	(*)	-	-
$4,000 under $5,000	7,196,061	4,851,194	413,179	1,633,319	2,103,930	302,962	90,421	7,404	57,981	5,824	(*)	(*)	-	-
$5,000 under $6,000	7,758,814	5,227,641	225,499	1,887,427	3,665,334	539,803	67,548	8,628	67,616	8,886			-	-
$6,000 under $7,000	8,610,987	5,808,823	123,703	2,209,983	6,037,117	913,663	59,645	9,244	74,066	11,781			-	-
$7,000 under $8,000	10,323,656	6,960,423	59,247	2,691,155	9,537,365	1,486,587	43,946	5,882	75,436	15,566	20,317	3,708	-	-
$8,000 under $9,000	10,941,429	7,375,056	23,478	2,872,290	12,534,050	2,008,428	40,726	6,054	80,877	16,815			(*)	(*)
$9,000 under $10,000	11,153,647	7,524,208	13,078	2,949,522	15,364,398	2,520,376	33,273	4,210	72,409	17,444			(*)	(*)
$10,000 under $11,000	11,121,533	7,503,521	11,772	2,951,769	17,688,093	2,953,643	24,590	4,383	73,104	15,271	(*)	(*)	-	-
$11,000 under $12,000	10,519,678	7,096,532	3,646	2,760,062	18,715,449	3,181,161	23,719	3,285	63,280	15,025	3,794	864	(*)	(*)
$12,000 under $13,000	9,504,881	6,412,273	3,334	2,540,339	19,553,719	3,394,593	14,085	2,376	56,492	14,565	4,257	791	(*)	(*)
$13,000 under $14,000	8,635,867	5,825,481	1,439	2,275,839	19,428,392	3,436,110	14,390	2,943	47,523	11,483	5,037	2,032	(*)	(*)
$14,000 under $15,000	7,457,106	5,030,987	1,103	1,977,984	18,561,046	3,342,669	14,570	2,624	44,418	12,386	3,754	1,695	-	-
$15,000 under $20,000	22,862,415	15,425,388	3,015	6,023,415	69,893,848	13,200,121	41,138	7,849	168,043	45,539	17,502	10,047		
$20,000 under $25,000	8,540,143	5,762,432	2,807	2,236,759	35,403,541	7,233,841	17,766	3,205	93,183	26,173	16,676	6,412	1,140	97
$25,000 under $30,000	3,535,425	2,385,152	855	907,315	18,192,347	4,001,647	10,871	1,626	61,621	19,504	11,773	5,296		
$30,000 under $50,000	3,995,863	2,696,680	1,461	1,004,500	28,649,643	7,325,055	14,062	2,248	132,373	45,785	30,091	26,955	960	472
$50,000 under $100,000	1,551,828	1,047,470	802	372,848	19,524,435	6,719,810	6,773	1,026	83,643	33,038	25,081	22,043	256	535
$100,000 under $200,000	264,386	178,457	280	65,533	6,821,759	3,055,804	1,732	267	19,505	12,334	9,435	12,041	122	475
$200,000 under $500,000	50,640	34,186	107	12,909	2,811,394	1,516,473	469	77	4,492	5,468	3,032	8,468	27	306
$500,000 under $1,000,000	7,210	4,868	22	1,843	944,779	573,395	84	15	733	1,843	552	2,473	5	187
$1,000,000 or more	2,710	1,829	8	708	1,131,816	735,636	30	7	314	1,685	228	79,490	-	-
Taxable returns, total	140,930,247	95,062,798	3,388	38,330,808	326,842,220	68,469,615	447,555	62,094	1,176,073	289,466	150,763	170,046	3,796	2,090
No adjusted gross income	6,283	4,239	1,590	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)		-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,278	3,797	120	(*)	(*)	129	-	-	-	-	-	-	-	-
$2,000 under $3,000	483,031	325,066		240,015	68,073	9,534	-	-	1,971	38	(*)	(*)	-	-
$3,000 under $4,000	2,407,938	1,624,302	92	914,880	642,656	90,864	(*)	(*)	12,379	730	-	-	-	-
$4,000 under $5,000	4,694,656	3,166,407		1,546,837	2,039,801	293,817	34,657	1,852	29,262	2,258	(*)	(*)	-	-
$5,000 under $6,000	6,260,005	4,219,629	327	1,852,731	3,614,754	532,493	54,989	5,872	45,479	4,331			-	-
$6,000 under $7,000	7,684,544	5,183,845		2,183,467	5,992,213	907,059	50,520	7,332	56,392	7,089			-	-
$7,000 under $8,000	9,822,826	6,623,633	100	2,672,897	9,491,458	1,479,660	39,860	4,578	61,264	10,370	18,251	3,280	-	-
$8,000 under $9,000	10,737,412	7,237,484		2,860,883	12,497,386	2,002,806	40,724	6,054	69,473	11,196			(*)	(*)
$9,000 under $10,000	11,031,409	7,441,722		2,942,981	15,337,940	2,516,159	33,272	4,209	65,868	13,227			(*)	(*)
$10,000 under $11,000	11,026,381	7,439,296	66	2,946,934	17,667,405	2,950,268	23,784	4,355	69,739	12,671	(*)	(*)	-	-
$11,000 under $12,000	10,484,756	7,073,004		2,757,080	18,699,015	3,178,441	23,719	3,285	60,298	12,304	3,794	864	(*)	(*)
$12,000 under $13,000	9,477,231	6,393,606		2,537,932	19,542,914	3,392,815	13,421	2,297	54,749	12,866	4,257	791	(*)	(*)
$13,000 under $14,000	8,622,446	5,816,422	80	2,274,638	19,420,381	3,434,736	14,390	2,943	46,372	10,186	4,987	1,955	(*)	(*)
$14,000 under $15,000	7,445,607	5,023,226		1,976,914	18,552,269	3,341,153	14,570	2,624	43,348	10,870	3,754	1,695	-	-
$15,000 under $20,000	22,829,628	15,403,275	116	6,019,531	69,854,642	13,192,999	41,072	7,842	165,510	41,587	16,151	6,883		
$20,000 under $25,000	8,520,580	5,749,226	236	2,235,321	35,386,951	7,230,618	17,766	3,205	92,251	24,546	16,147	4,815	1,140	97
$25,000 under $30,000	3,528,221	2,380,290	30	906,736	18,184,753	4,000,055	10,702	1,621	61,212	17,923	11,772	5,291		
$30,000 under $50,000	3,986,557	2,690,417	199	1,003,433	28,625,115	7,318,750	13,894	2,245	131,992	43,892	29,548	22,547	960	472
$50,000 under $100,000	1,548,335	1,045,125	198	372,629	19,517,323	6,717,548	6,773	1,026	83,488	32,129	25,005	20,690	256	535
$100,000 under $200,000	263,737	178,020	147	65,500	6,819,095	3,054,618	1,732	267	19,492	12,268	9,415	11,030	120	365
$200,000 under $500,000	50,444	34,055	66	12,899	2,810,543	1,516,063	469	77	4,488	5,459	3,024	8,066	27	306
$500,000 under $1,000,000	7,176	4,845	14	1,842	944,771	573,394	84	15	732	1,841	552	2,473	5	187
$1,000,000 or more	2,707	1,827	7	708	1,131,816	735,636	30	7	314	1,685	228	79,490	-	-
Total nontaxable returns	19,056,177	12,837,131	4,407,977	254,588	453,261	75,747	111,392	13,068	135,518	49,028	10,438	13,538	(*)	(*)
Returns under $5,000	23,148,206	15,598,518	3,935,709	2,843,196	2,836,955	406,544	129,530	9,214	92,463	7,907	(*)	(*)	-	-
Returns $5,000 under $10,000	48,788,533	32,896,151	445,005	12,610,177	47,138,264	7,468,857	245,138	34,018	370,404	70,492	20,317	3,708	(*)	(*)
Returns $10,000 under $15,000	47,239,065	31,868,795	21,294	12,505,993	93,946,699	16,308,176	91,354	15,611	284,817	68,730	18,933	6,205	(*)	(*)
Returns $15,000 or more	40,810,620	27,536,462	9,357	10,625,830	183,373,561	44,361,783	92,925	16,319	563,907	191,368	114,370	173,225	2,510	2,071

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Tax payments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	39,342,284	69,911,863	38,329,844	67,945,920	21,343	150,250	118,012	29,021	5,067,348	1,785,996	29,270	677	40,735,004	73,170,982	37,685,874	58,739,725
No adjusted gross income	44,602	19,356	-	-	1,590	10,567	4,128	1,780	40,339	7,009	-	-	168,144	107,408	86,066	53,696
$1 under $1,000	80,008	7,804	-	-	57	330	1,029	201	79,157	7,551	-	-	279,255	39,473	224,105	24,605
$1,000 under $2,000	198,811	21,355	(*)	(*)			1,317	625	193,849	20,324	(*)	(*)	631,986	87,922	545,138	66,781
$2,000 under $3,000	457,478	47,942	240,015	9,495	139	390	4,106	490	253,227	37,711	(*)	(*)	939,476	185,740	820,603	151,461
$3,000 under $4,000	1,094,735	151,383	914,880	89,746			2,862	421	316,297	61,047	-	-	1,378,959	369,937	1,210,100	311,587
$4,000 under $5,000	1,676,137	378,096	1,546,834	289,609	22	241	2,884	540	362,572	87,694	(*)	(*)	1,757,056	651,504	1,529,530	556,405
$5,000 under $6,000	1,908,426	616,579	1,852,731	522,280	66	132	2,909	429	325,733	93,721			1,924,113	920,864	1,705,077	792,776
$6,000 under $7,000	2,223,854	1,004,726	2,183,467	890,571	(*)	(*)	5,016	692	350,512	113,398			2,223,766	1,394,025	1,990,178	1,210,910
$7,000 under $8,000	2,696,333	1,578,564	2,672,897	1,463,817	(*)	(*)	7,114	1,039	327,778	113,536	11,231	233	2,668,887	2,065,260	2,475,878	1,891,209
$8,000 under $9,000	2,876,068	2,104,414	2,860,870	1,985,554	193	188	6,723	1,055	315,356	117,617			2,849,267	2,644,203	2,691,874	2,448,883
$9,000 under $10,000	2,955,074	2,602,415	2,942,979	2,498,389	(*)	(*)	5,437	736	264,536	103,115			2,923,314	3,143,689	2,783,433	2,938,550
$10,000 under $11,000	2,951,417	3,027,269	2,946,923	2,933,166	53	193	6,831	1,099	242,869	92,746			2,931,864	3,634,126	2,804,910	3,400,638
$11,000 under $12,000	2,760,544	3,250,442	2,757,079	3,161,975	77	269	4,203	774	224,823	87,403			2,742,954	3,820,699	2,629,198	3,578,507
$12,000 under $13,000	2,540,533	3,449,679	2,537,931	3,376,856	77	412	4,209	593	179,512	71,793	8,541	144	2,530,335	3,975,742	2,444,234	3,737,547
$13,000 under $14,000	2,275,506	3,486,841	2,274,624	3,419,569	66	157	4,501	573	160,691	66,522			2,262,660	3,920,555	2,182,778	3,672,271
$14,000 under $15,000	1,978,197	3,387,610	1,976,911	3,325,964	61	140	3,931	433	145,488	61,058			1,965,744	3,709,409	1,893,062	3,477,124
$15,000 under $20,000	6,022,109	13,360,075	6,019,162	13,136,666	892	1,560	15,156	3,787	473,478	217,980	4,180	82	5,991,742	14,157,711	5,717,985	13,030,489
$20,000 under $25,000	2,236,622	7,328,931	2,235,270	7,198,050	657	1,908	9,016	2,989	253,832	125,975			2,223,020	7,354,856	2,058,390	6,394,157
$25,000 under $30,000	907,168	4,054,869	906,724	3,975,147	317	1,860	4,460	901	147,544	76,957			899,376	3,943,594	792,704	3,100,123
$30,000 under $50,000	1,004,328	7,401,120	1,003,106	7,249,594	2,044	7,394	11,371	3,286	261,117	140,844	685	157	992,632	6,826,024	787,643	4,278,101
$50,000 under $100,000	373,094	6,754,991	372,545	6,663,168	5,637	18,997	7,290	3,284	125,402	69,401			369,734	5,876,553	257,702	2,563,299
$100,000 under $200,000	65,686	3,067,929	65,453	3,030,687	4,962	25,115	2,378	1,485	19,511	10,642			65,251	2,517,310	44,864	804,656
$200,000 under $500,000	12,980	1,536,105	12,882	1,502,157	3,040	31,150	861	1,103	3,175	1,672	4	23	12,915	1,126,175	8,709	209,228
$500,000 under $1,000,000	1,858	587,001	1,834	568,877	847	17,357	202	558	416	209	-	-	1,845	356,750	1,215	32,339
$1,000,000 or more	716	686,367	707	654,454	480	31,694	78	148	134	71	-	-	709	341,453	498	14,383
Taxable returns, total	38,333,913	69,705,406	38,329,844	67,945,920	21,343	150,250	92,476	21,348	4,070,936	1,587,239	26,639	651	37,490,033	72,273,305	35,028,969	58,088,134
No adjusted gross income	1,590	10,876	-	-	1,590	10,567	80	115	412	194	-	-	1,315	10,344	612	3,599
$1 under $1,000	(*)	(*)	-	-	57	330	-	-	-	-	-	-	2,052	509	(*)	(*)
$1,000 under $2,000	4,061	406	(*)	(*)					(*)	(*)	-	-			(*)	(*)
$2,000 under $3,000	240,078	15,999	240,015	9,495	139	390	1,353	83	40,816	6,267	-	-	196,586	46,177	178,288	39,755
$3,000 under $4,000	914,955	115,381	914,880	89,746					136,778	25,432	-	-	808,659	232,693	732,590	202,637
$4,000 under $5,000	1,546,854	344,110	1,546,834	289,609	22	241			234,065	54,216	(*)	(*)	1,385,670	541,099	1,229,397	469,360
$5,000 under $6,000	1,852,775	598,077	1,852,731	522,280	66	132	(*)	(*)	270,275	75,600			1,717,914	846,210	1,527,891	730,747
$6,000 under $7,000	2,183,494	989,372	2,183,467	890,571	(*)	(*)	3,060	363	310,176	98,374			2,096,554	1,329,096	1,892,283	1,163,013
$7,000 under $8,000	2,672,923	1,568,766	2,672,897	1,463,817	(*)	(*)	5,771	857	304,370	103,921	11,231	233	2,602,406	2,026,382	2,423,683	1,862,301
$8,000 under $9,000	2,860,921	2,097,537	2,860,870	1,985,554	193	188	5,712	781	300,276	111,014			2,820,964	2,626,096	2,672,390	2,435,855
$9,000 under $10,000	2,942,990	2,596,344	2,942,979	2,498,389	(*)	(*)	4,047	363	252,474	97,417			2,905,573	3,130,971	2,770,924	2,930,565
$10,000 under $11,000	2,946,969	3,024,964	2,946,923	2,933,166	53	193	6,341	924	238,474	90,616			2,919,894	3,622,549	2,795,658	3,392,651
$11,000 under $12,000	2,757,111	3,248,638	2,757,079	3,161,975	77	269	3,528	586	221,536	85,787			2,737,779	3,815,220	2,625,905	3,574,470
$12,000 under $13,000	2,537,963	3,448,123	2,537,931	3,376,856	77	412	3,948	407	176,952	70,425	8,541	144	2,524,915	3,968,046	2,440,803	3,731,729
$13,000 under $14,000	2,274,677	3,486,319	2,274,624	3,419,569	66	157	4,377	525	159,872	66,048			2,260,866	3,917,428	2,181,735	3,669,920
$14,000 under $15,000	1,976,924	3,386,886	1,976,911	3,325,964	61	140	3,776	357	144,216	60,410			1,963,943	3,706,568	1,891,955	3,475,018
$15,000 under $20,000	6,019,647	13,358,721	6,019,162	13,136,666	892	1,560	14,523	3,565	471,238	216,848	4,180	82	5,986,208	14,147,103	5,715,146	13,024,771
$20,000 under $25,000	2,235,557	7,327,398	2,235,270	7,198,050	657	1,908	8,737	1,886	253,021	125,544			2,219,557	7,342,799	2,056,214	6,387,269
$25,000 under $30,000	906,766	4,054,632	906,724	3,975,147	317	1,860	4,442	875	147,158	76,746			898,397	3,940,053	792,180	3,098,445
$30,000 under $50,000	1,003,632	7,400,728	1,003,106	7,249,594	2,044	7,394	11,285	3,211	260,458	140,527	685	157	991,181	6,817,480	786,755	4,275,982
$50,000 under $100,000	372,827	6,754,837	372,545	6,663,168	5,637	18,997	7,254	3,253	125,170	69,278			369,061	5,870,483	257,328	2,560,648
$100,000 under $200,000	65,647	3,067,912	65,453	3,030,687	4,962	25,115	2,368	1,483	19,480	10,626			65,117	2,515,200	44,794	803,844
$200,000 under $500,000	12,965	1,536,023	12,882	1,502,157	3,040	31,150	852	1,023	3,169	1,670	4	23	12,876	1,124,843	8,683	208,573
$500,000 under $1,000,000	1,856	586,937	1,834	568,877	847	17,357	201	495	415	208	-	-	1,838	356,504	1,209	32,216
$1,000,000 or more	715	686,367	707	654,454	480	31,694	78	148	133	70	-	-	708	341,452	498	14,383
Total nontaxable returns	1,008,371	206,459	-	-	-	-	25,536	7,675	996,412	198,758	(*)	(*)	3,244,971	895,678	2,656,905	651,594
Returns under $5,000	3,551,771	625,937	2,705,749	388,978	1,808	11,528	16,326	4,057	1,245,441	221,336	(*)	(*)	5,154,876	1,441,984	4,415,542	1,164,535
Returns $5,000 under $10,000	12,659,755	7,906,697	12,512,944	7,360,611	325	515	27,199	3,951	1,583,915	541,387	11,231	234	12,589,347	10,168,040	11,646,440	9,282,328
Returns $10,000 under $15,000	12,506,197	16,601,841	12,493,468	16,217,531	334	1,171	23,675	3,472	953,383	379,522	8,541	144	12,433,557	19,060,531	11,954,182	17,866,087
Returns $15,000 or more	10,624,561	44,777,389	10,617,683	43,978,801	18,876	137,036	50,812	17,541	1,284,609	643,750	4,869	261	10,557,224	42,500,427	9,669,710	30,426,775

Footnotes at end of table.

Table 1.5--JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments				Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	5,100,324	13,913,889	3,599,477	401,561	1,389,503	96,261	53,758	19,549	12,125,811	7,976,395	29,752,078	11,235,511	28,307,478	9,933,227	1,736,399	1,302,286
No adjusted gross income	42,615	45,448	3,068	765	64,015	7,244	2,094	255	24,706	8,971	153,835	97,023	134,661	71,668	24,872	25,355
$1 under $1,000	25,401	11,276	3,651	281	49,001	3,488	(*)	(*)	56,912	4,498	267,477	36,167	258,844	30,561	10,863	5,606
$1,000 under $2,000	51,367	16,956			61,887	4,009	-	-	151,030	13,922	586,705	80,489	562,242	72,010	28,606	8,479
$2,000 under $3,000	80,753	28,671	1,687	93	80,258	5,436	(*)	(*)	223,869	26,326	846,979	164,124	812,204	152,685	42,634	11,439
$3,000 under $4,000	144,370	51,218	909	93	93,898	7,039	-	-	320,165	46,271	1,219,323	264,824	1,165,566	247,133	68,554	17,692
$4,000 under $5,000	220,206	87,790	3,949	457	94,909	6,562	(*)	(*)	494,511	88,098	1,460,516	361,507	1,388,184	338,308	89,086	23,199
$5,000 under $6,000	234,323	121,035	9,236	595	84,558	6,232			497,996	108,482	1,568,951	412,766	1,492,949	391,949	93,739	20,817
$6,000 under $7,000	281,221	175,590	15,046	977	91,750	6,475			485,487	125,360	1,829,375	514,659	1,736,550	480,274	113,532	34,385
$7,000 under $8,000	245,578	166,083	53,080	2,216	91,655	5,725	16,809	1,625	578,159	147,784	2,155,301	634,480	2,083,066	605,363	90,195	29,117
$8,000 under $9,000	232,989	180,369	228,104	8,545	81,853	5,887			619,185	171,642	2,261,709	711,430	2,193,142	683,002	87,015	28,428
$9,000 under $10,000	238,559	183,068	325,419	16,562	68,339	4,728			685,882	184,207	2,269,995	725,481	2,206,564	698,734	74,853	26,747
$10,000 under $11,000	222,709	205,183	341,895	24,028	68,584	4,136			675,866	179,300	2,277,776	786,157	2,204,117	753,564	86,446	32,592
$11,000 under $12,000	213,315	210,765	345,163	27,375	59,233	3,880	7,529	863	650,901	179,620	2,108,133	749,876	2,048,348	722,161	73,037	27,715
$12,000 under $13,000	194,609	200,603	335,085	34,019	50,477	3,024			662,564	177,324	1,877,644	703,387	1,825,555	675,400	61,591	27,988
$13,000 under $14,000	190,575	211,198	323,422	34,362	46,459	2,711	3,519	402	643,272	188,136	1,631,676	621,850	1,578,931	592,222	60,817	29,628
$14,000 under $15,000	172,691	197,187	285,729	32,413	40,589	2,295			637,702	205,845	1,336,174	527,644	1,291,373	502,805	51,454	24,839
$15,000 under $20,000	683,311	1,014,392	796,646	104,335	128,552	7,405	4,938	1,090	2,247,421	858,667	3,769,436	1,656,302	3,593,846	1,539,584	211,410	116,718
$20,000 under $25,000	459,768	915,751	260,128	40,706	53,369	3,248	3,906	994	1,062,101	636,909	1,174,017	662,834	1,061,292	566,686	133,355	96,148
$25,000 under $30,000	300,784	821,203	97,732	20,207	22,808	1,577	2,588	484	481,920	448,606	424,423	337,331	349,813	253,250	87,786	84,081
$30,000 under $50,000	519,033	2,515,118	104,768	26,958	36,119	3,066	4,975	2,781	614,458	1,126,875	389,848	551,778	261,213	316,689	150,528	235,089
$50,000 under $100,000	276,208	3,289,587	50,082	18,602	15,816	1,327	3,405	3,739	253,156	1,280,334	120,039	401,897	52,054	169,295	77,996	232,602
$100,000 under $200,000	55,754	1,702,835	11,728	6,087	3,985	465	1,329	3,267	46,990	695,013	18,747	144,394	5,983	45,786	14,641	98,607
$200,000 under $500,000	11,813	912,922	2,484	1,572	1,069	213	396	2,239	9,560	471,637	3,420	61,708	855	18,006	2,884	43,703
$500,000 under $1,000,000	1,713	322,833	344	227	224	56	111	1,296	1,414	246,520	449	16,269	96	4,063	396	12,206
$1,000,000 or more	659	326,808	122	86	96	33	27	143	584	356,048	130	11,134	30	2,029	109	9,106
Taxable returns, total	4,727,504	13,710,390	3,571,637	398,199	979,326	60,695	51,134	17,889	11,406,683	7,856,818	26,850,527	10,426,715	25,552,986	9,220,031	1,543,784	1,206,687
No adjusted gross income	826	6,530	204	99	168	91	(*)	(*)	656	5,358	931	4,825	401	3,173	565	1,653
$1 under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	14,119	5,754	(*)	(*)	12,063	666	-	-	66,762	6,537	173,316	36,714	165,495	34,183	9,279	2,531
$3,000 under $4,000	82,098	27,765	(*)	(*)	34,826	2,256	-	-	193,782	25,569	719,174	142,880	691,200	134,315	34,322	8,566
$4,000 under $5,000	169,120	68,117	1,330	97	55,554	3,235	(*)	(*)	399,807	67,757	1,144,623	264,746	1,088,790	248,313	67,530	16,433
$5,000 under $6,000	212,378	110,727	6,594	476	65,086	4,085			460,414	97,464	1,385,805	345,597	1,316,138	328,153	81,575	17,444
$6,000 under $7,000	259,463	160,800	9,805	491	75,648	4,720			457,176	117,090	1,721,918	456,814	1,637,786	429,287	102,678	27,527
$7,000 under $8,000	236,985	157,468	52,318	2,089	77,587	4,497	16,786	1,574	562,468	142,475	2,100,384	600,091	2,031,737	575,078	83,890	25,013
$8,000 under $9,000	226,688	176,209	225,155	8,436	74,990	5,077			609,178	167,779	2,241,184	696,338	2,175,131	669,552	84,276	26,786
$9,000 under $10,000	233,187	179,114	324,565	16,375	64,206	4,137			677,481	180,930	2,258,880	715,557	2,197,151	690,452	72,544	25,105
$10,000 under $11,000	220,698	202,039	341,496	23,902	66,271	3,816			673,299	178,202	2,267,908	775,787	2,194,763	744,532	85,272	31,255
$11,000 under $12,000	212,424	209,753	344,365	27,240	57,247	3,585	7,529	863	648,594	178,506	2,104,626	745,086	2,045,219	717,976	72,479	27,110
$12,000 under $13,000	193,205	199,035	334,135	33,818	49,615	2,914			660,471	176,635	1,874,030	696,558	1,822,106	669,026	61,382	27,532
$13,000 under $14,000	190,152	210,619	323,111	34,290	45,870	2,587	3,519	402	642,567	187,846	1,630,498	618,955	1,577,856	589,645	60,628	29,310
$14,000 under $15,000	172,272	196,658	285,679	32,397	39,990	2,106			636,749	205,425	1,334,967	525,107	1,290,316	500,436	51,290	24,671
$15,000 under $20,000	681,438	1,009,923	795,823	104,223	127,284	7,117	4,849	1,070	2,246,268	858,100	3,765,170	1,646,483	3,590,161	1,531,256	210,619	115,227
$20,000 under $25,000	458,398	910,782	259,730	40,638	53,204	3,197	3,737	912	1,061,541	636,180	1,170,848	651,581	1,058,553	557,646	132,494	93,935
$25,000 under $30,000	300,152	819,386	97,633	20,178	22,689	1,560	2,588	484	481,756	448,495	423,562	333,916	349,033	250,549	87,456	83,366
$30,000 under $50,000	518,282	2,510,001	104,664	26,915	35,921	2,986	4,802	1,596	614,067	1,126,711	388,701	543,462	260,647	313,815	149,890	229,647
$50,000 under $100,000	275,774	3,286,248	49,950	18,540	15,752	1,310	3,391	3,738	253,079	1,280,299	119,389	395,946	51,614	164,909	77,654	231,037
$100,000 under $200,000	55,668	1,701,557	11,699	6,076	3,972	458	1,326	3,266	46,986	695,010	18,613	142,299	5,898	44,517	14,582	97,782
$200,000 under $500,000	11,788	912,259	2,476	1,568	1,063	211	394	2,232	9,555	471,603	3,382	60,425	828	16,972	2,869	43,453
$500,000 under $1,000,000	1,708	322,715	342	227	222	51	110	1,294	1,412	246,510	443	16,076	92	3,920	394	12,157
$1,000,000 or more	658	326,807	122	86	96	33	27	143	584	356,048	129	11,133	30	2,029	108	9,105
Total nontaxable returns	372,820	203,498	27,840	3,363	410,177	35,567	2,624	1,659	719,128	119,578	2,901,551	808,797	2,754,492	713,198	192,615	95,600
Returns under $5,000	564,712	241,359	13,264	1,688	443,968	33,778	4,226	625	1,271,193	188,087	4,534,835	1,004,135	4,321,701	912,365	264,615	91,769
Returns $5,000 under $10,000	1,232,670	826,145	630,885	28,895	418,155	29,047	16,809	1,624	2,866,709	737,474	10,085,331	2,998,817	9,712,271	2,859,323	459,334	139,494
Returns $10,000 under $15,000	993,899	1,024,935	1,631,294	152,197	265,342	16,046	11,048	1,266	3,270,305	930,225	9,231,403	3,388,913	8,948,324	3,246,152	333,345	142,762
Returns $15,000 or more	2,309,043	11,821,450	1,324,034	218,779	262,038	17,390	21,675	16,034	4,717,604	6,120,608	5,900,509	3,843,648	5,325,182	2,915,387	679,105	928,260

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Amount	Salaries and wages (gross)		Business or profession				Farm				Partnership			
			Number of returns	Amount	Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	2,090,688	[1]10,879,880	1,932,797	9,781,174	81,354	328,801	23,681	65,025	18,146	30,279	9,406	25,617	23,099	117,407	10,085	40,160
No adjusted gross income	10,898	-80,716	1,864	9,964	859	2,206	7,434	40,505	(*)	(*)	2,659	11,660	280	417	550	19,830
$1 under $1,000	221,368	128,426	191,324	109,831	12,127	6,476	2,293	3,690	4,439	2,201			-	-	-	-
$1,000 under $2,000	266,503	395,809	234,275	348,443	12,435	16,122	4,352	3,424	4,388	4,508			(*)	(*)	(*)	(*)
$2,000 under $3,000	245,789	606,915	225,776	566,829	9,769	20,723					3,885	6,361	(*)	(*)	(*)	(*)
$3,000 under $4,000	205,151	717,820	194,015	677,258	8,874	25,021	1,646	3,092	4,461	8,287			(*)	(*)	-	-
$4,000 under $5,000	247,030	1,108,743	229,730	1,017,626	6,219	19,436							(*)	(*)	(*)	(*)
$5,000 under $6,000	204,702	1,125,264	198,589	1,083,982	5,721	23,542					-	-			-	-
$6,000 under $7,000	144,591	938,608	137,541	896,269	3,498	14,528	2,458	2,588			-	-			-	-
$7,000 under $8,000	137,120	1,015,375	134,073	991,705	2,808	12,210			3,036	10,294			12,941	53,866	(*)	(*)
$8,000 under $9,000	106,369	897,229	104,713	815,023	3,346	16,922	2,471	2,586			1,749	3,919			(*)	(*)
$9,000 under $10,000	88,917	839,659	87,690	809,155	2,119	14,304									(*)	(*)
$10,000 under $11,000	60,093	629,040	58,092	600,963	1,828	12,979			(*)	(*)	(*)	(*)	-	-	-	-
$11,000 under $12,000	42,670	489,457	38,194	425,058	1,488	6,850			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	23,594	292,612	21,988	264,518	1,959	15,147	2,083	2,330	-	-	(*)	(*)	-	-	(*)	(*)
$13,000 under $14,000	18,631	251,907	17,052	214,684	2,015	13,800			(*)	(*)	-	-	(*)	(*)	(*)	(*)
$14,000 under $15,000	19,567	282,975	18,096	251,265	(*)	(*)			(*)	(*)	-	-	-	-	(*)	(*)
$15,000 under $20,000	29,345	491,377	26,689	403,697	2,682	31,334										
$20,000 under $25,000	7,847	174,932	6,411	127,106	867	11,918	677	1,503	628	1,374	325	916	1,196	13,825	888	1,175
$25,000 under $30,000	3,654	97,955	2,216	51,093	624	10,977									281	2,847
$30,000 under $50,000	4,629	180,665	3,248	73,624	1,358	32,441	167	1,067					1,038	12,402	296	1,133
$50,000 under $100,000	1,625	109,752	905	26,542	332	13,978	45	1,033	119	1,199	115	792	347	9,961	688	3,245
$100,000 under $200,000	401	54,051	207	9,617	58	3,478	36	1,013			(*)	(*)	93	4,356	230	2,222
$200,000 under $500,000	136	39,939	72	4,846	11	1,358	13	839	2	4	14	331	26	2,444	78	1,639
$500,000 under $1,000,000	36	24,390	23	929	1	40	1	2	-	-	4	30	5	63	34	2,597
$1,000,000 or more	22	67,696	14	1,147	1	14	5	1,353	2	59	2	19	5	4,197	6	726
Taxable returns, total	1,581,687	[1]10,237,656	1,494,233	9,122,740	55,450	291,835	10,869	18,873	8,759	20,188	4,485	10,216	22,794	116,237	9,467	20,597
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)					-	-	-	-	-	-
$1,000 under $2,000	102,186	166,952	94,388	152,513	5,264	6,677					(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	180,306	450,695	164,182	415,579	7,455	15,816	2,910	3,962	4,534	6,930	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	173,049	605,747	163,702	571,412	7,187	20,080					(*)	(*)	(*)	(*)	-	-
$4,000 under $5,000	235,876	1,058,806	219,454	971,229	5,409	17,016					(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	202,622	1,114,085	197,075	1,073,826	4,730	19,382					-	-			-	-
$6,000 under $7,000	142,450	924,691	135,542	883,259	3,498	14,526	2,458	2,588			-	-			-	-
$7,000 under $8,000	136,956	1,014,189	134,073	991,705	2,644	10,725			2,469	8,593			12,939	53,851	(*)	(*)
$8,000 under $9,000	104,321	879,189	102,715	797,412	3,296	16,493	2,471	2,586			1,749	3,919			(*)	(*)
$9,000 under $10,000	88,915	839,640	87,688	809,145	2,117	14,100									(*)	(*)
$10,000 under $11,000	60,093	629,040	58,092	600,963	1,828	12,979			(*)	(*)	(*)	(*)	-	c -	-	-
$11,000 under $12,000	42,670	489,457	38,194	425,058	1,488	6,850			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	23,527	291,759	21,921	264,103	1,959	15,147	2,083	2,330	-	-	-	-	-	-	(*)	(*)
$13,000 under $14,000	18,631	251,907	17,052	214,684	2,015	13,800			(*)	(*)	-	-	(*)	(*)	(*)	(*)
$14,000 under $15,000	19,567	282,975	18,096	251,265	(*)	(*)			(*)	(*)	-	-	-	-	(*)	(*)
$15,000 under $20,000	29,333	491,178	26,689	403,697	2,670	30,948										
$20,000 under $25,000	7,844	174,867	6,409	127,091	864	11,787	677	1,503	628	1,374	323	887	1,186	13,817	888	1,175
$25,000 under $30,000	3,654	97,955	2,216	51,093	624	10,977									281	2,847
$30,000 under $50,000	4,629	180,665	3,248	73,624	1,358	32,441	167	1,067					1,038	12,402	296	1,133
$50,000 under $100,000	1,611	108,794	902	26,233	331	13,623	45	1,033	119	1,199	105	578	347	9,961	688	3,245
$100,000 under $200,000	396	53,103	202	9,515	58	3,478	34	956			(*)	(*)	90	4,072	226	1,956
$200,000 under $500,000	134	39,301	72	4,846	11	1,358	13	839	2	4	14	331	26	2,444	76	1,587
$500,000 under $1,000,000	36	24,390	23	929	1	40	1	2	-	-	4	30	5	63	34	2,597
$1,000,000 or more	22	67,696	14	1,147	1	14	5	1,353	2	59	2	19	5	4,197	6	726
Total nontaxable returns	509,001	[1]642,223	438,564	658,432	25,904	36,965	12,812	46,151	9,387	10,088	4,921	15,400	305	1,171	618	19,563
Returns under $5,000	1,196,739	[1]2,876,997	1,076,984	2,729,951	50,283	89,983	15,725	50,710	13,354	15,320	6,544	18,021	6,853	13,980	2,907	21,040
Returns $5,000 under $10,000	681,699	4,816,135	662,606	4,596,134	17,492	81,506	4,929	5,176	3,036	10,294	1,749	3,920	12,941	53,867	4,669	2,638
Returns $10,000 under $15,000	164,555	1,945,991	153,422	1,756,488	7,645	51,773	2,083	2,329	(*)	(*)	(*)	(*)	(*)	(*)		
Returns $15,000 or more	47,695	1,240,756	39,785	698,601	5,934	105,538	944	6,811	751	2,635	478	2,611	2,710	47,247	2,509	16,481

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gain						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D[2]		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	1,703	20,271	1,252	9,812	74,545	150,844	61,430	150,038	13,115	806	36,555	25,312	1,808	3,699	2,392	5,890
No adjusted gross income	(*)	(*)	87	6,002	1,074	7,143	1,059	7,142	(*)	(*)	277	225	172	831	479	2,849
$1 under $1,000	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)			(*)	(*)	-	-
$1,000 under $2,000	-	-	(*)	(*)	10,106	5,765	6,109	5,345	(*)	(*)			-	-	(*)	(*)
$2,000 under $3,000	(*)	(*)	-	-					-	-	5,487	4,448	-	-	(*)	(*)
$3,000 under $4,000	(*)	(*)	-	-	13,961	3,635	13,395	3,614	(*)	(*)			-	-	-	-
$4,000 under $5,000	-	-	(*)	(*)					(*)	(*)	3,185	2,121	(*)	(*)	(*)	(*)
$5,000 under $6,000	-	-	-	-					-	-			(*)	(*)	(*)	(*)
$6,000 under $7,000	-	-	-	-	8,957	11,733	8,957	11,733	-	-	5,688	3,236	(*)	(*)	(*)	(*)
$7,000 under $8,000	-	-	-	-					-	-			(*)	(*)	(*)	(*)
$8,000 under $9,000	(*)	(*)	-	-					(*)	(*)			(*)	-	-	-
$9,000 under $10,000	-	-	(*)	(*)	13,832	7,273	7,835	7,057	(*)	(*)	3,196	2,617	(*)	(*)	(*)	(*)
$10,000 under $11,000	(*)	(*)	-	-					(*)	(*)	3,682	1,691	(*)	(*)	(*)	(*)
$11,000 under $12,000	-	-	-	-	6,680	11,366	5,873	11,301	(*)	(*)			(*)	(*)	(*)	(*)
$12,000 under $13,000	(*)	(*)	-	-					-	-	2,969	2,263	(*)	(*)	-	-
$13,000 under $14,000	(*)	(*)	-	-	8,292	15,971	7,955	15,971	-	-	2,953	1,705	-	-	(*)	(*)
$14,000 under $15,000	-	-	(*)	(*)					(*)	(*)	(*)	(*)	(*)	(*)	-	-
$15,000 under $20,000	(*)	(*)			3,964	5,781	2,912	5,708			3,183	2,432				
$20,000 under $25,000	(*)	(*)			1,360	5,747	1,359	5,747			1,635	1,205				
$25,000 under $30,000	(*)	(*)	463	1,087	952	2,973	(*)	(*)	1,113	80	1,046	913	210	926	390	467
$30,000 under $50,000	(*)	(*)			1,316	9,186	1,291	9,184			1,793	1,526				
$50,000 under $100,000	102	2,926			763	18,964	763	18,964	-	-	489	377				
$100,000 under $200,000	26	1,406	59	437	252	12,300	252	12,300	-	-	101	61	72	387	64	439
$200,000 under $500,000	7	1,240	9	105	94	11,402	94	11,402	-	-	30	20	12	264	7	80
$500,000 under $1,000,000	1	52	4	183	27	8,628	27	8,628	-	-	6	4	2	1	1	(3)
$1,000,000 or more	2	858	5	1,038	15	12,180	15	12,180	-	-	7	5	2	299	2	27
Taxable returns, total	1,617	19,465	1,164	3,459	64,293	141,875	55,473	141,494	8,820	383	35,333	24,701	1,171	2,726	1,774	1,927
No adjusted gross income	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	(*)	(*)					-	-	(*)	(*)	-	-	(*)	(*)
$2,000 under $3,000	-	-	-	-					-	-	(*)	(*)	-	-	(*)	(*)
$3,000 under $4,000	(*)	(*)	-	-	18,209	7,756	17,643	7,736	(*)	(*)	(*)	(*)	-	-	-	-
$4,000 under $5,000	-	-	(*)	(*)					(*)	(*)	3,134	2,115	(*)	(*)	(*)	(*)
$5,000 under $6,000	-	-	-	-					-	-			(*)	(*)	(*)	(*)
$6,000 under $7,000	-	-	-	-	8,532	11,626	8,532	11,626	-	-	5,524	3,143	(*)	(*)	(*)	(*)
$7,000 under $8,000	-	-	-	-					-	-			(*)	(*)	(*)	(*)
$8,000 under $9,000	(*)	(*)	-	-					(*)	(*)			-	-	-	-
$9,000 under $10,000	-	-	-	-	13,832	7,273	7,835	7,057	(*)	(*)	3,196	2,617	(*)	(*)	(*)	(*)
$10,000 under $11,000	(*)	(*)	-	-					(*)	(*)	3,682	1,691	(*)	(*)	(*)	(*)
$11,000 under $12,000	-	-	-	-	6,680	11,366	5,873	11,301	(*)	(*)			(*)	(*)	(*)	(*)
$12,000 under $13,000	-	-	-	-					-	-	2,902	2,230	-	-	-	-
$13,000 under $14,000	(*)	(*)	-	-	8,292	15,971	7,955	15,971	-	-	2,953	1,705	-	-	(*)	(*)
$14,000 under $15,000	-	-	(*)	(*)					(*)	(*)	(*)	(*)	(*)	(*)	-	-
$15,000 under $20,000					3,964	5,781	2,912	5,708			3,171	2,420				
$20,000 under $25,000					1,360	5,747	1,359	5,747			1,635	1,205				
$25,000 under $30,000	875	13,255	463	1,087	952	2,973	(*)	(*)	1,113	80	1,046	913	210	926	390	467
$30,000 under $50,000					1,316	9,186	1,291	9,184			1,793	1,526				
$50,000 under $100,000					762	18,931	762	18,931	-	-	479	367				
$100,000 under $200,000	24	1,398	59	437	247	12,187	247	12,187	-	-	101	61	60	379	64	439
$200,000 under $500,000	7	1,240	9	105	94	11,402	94	11,402	-	-	30	20	12	264	7	80
$500,000 under $1,000,000	1	52	4	183	27	8,628	27	8,628	-	-	6	4	2	1	1	(3)
$1,000,000 or more	2	858	5	1,038	15	12,180	15	12,180	-	-	7	5	2	299	2	27
Total nontaxable returns	(*)	(*)	88	6,353	10,252	8,971	5,957	8,547	(*)	(*)	1,222	613	637	974	618	3,963
Returns under $5,000	(*)	(*)	372	6,228	28,041	17,339	23,180	16,896			8,949	6,794	625	996	1,049	2,968
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	22,789	19,007	16,792	18,791	12,002	726	8,884	5,853	885	826	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	14,972	27,338	13,828	27,272			10,432	6,121			(*)	(*)
Returns $15,000 or more	914	16,823	540	2,850	8,743	87,163	7,630	87,083	1,113	80	8,290	6,543	298	1,877	464	1,012

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	112,375	290,934	499,605	291,131	37,406	95,707	50,537	79,924	35,571	34,641	4,920	9,851	762	1,780
No adjusted gross income	1,229	2,896	2,306	5,494	(*)	(*)	582	907	1,115	5,647	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	36,277	10,572							(*)	(*)	-	-
$1,000 under $2,000	8,947	3,319	52,128	14,543			9,439	6,672	7,322	2,445	-	-	-	-
$2,000 under $3,000			47,940	9,559	21,139	38,246					(*)	(*)	-	-
$3,000 under $4,000	13,209	7,857	20,809	13,697									-	-
$4,000 under $5,000	12,661	18,110	53,211	36,718			8,387	12,721	4,852	8,120	-	-	-	-
$5,000 under $6,000			38,644	15,064	(*)	(*)					(*)	(*)	-	-
$6,000 under $7,000	14,026	20,504	42,357	12,646	(*)	(*)	9,253	7,718	6,998	2,399	-	-	-	-
$7,000 under $8,000			32,017	21,300	-	-					(*)	(*)	-	-
$8,000 under $9,000	6,795	7,595	28,635	17,565	(*)	(*)					-	-	-	-
$9,000 under $10,000	9,617	3,925	32,817	6,816	(*)	(*)	7,849	7,536	4,168	3,406	(*)	(*)	-	-
$10,000 under $11,000	3,866	1,615	18,366	6,535							(*)	(*)	-	-
$11,000 under $12,000	7,184	15,578	22,627	17,408	5,218	23,298					(*)	(*)	-	-
$12,000 under $13,000	4,100	2,428	10,315	7,215			7,931	18,927	8,467	5,805	(*)	(*)	-	-
$13,000 under $14,000	4,996	6,461	11,872	5,615							(*)	(*)	(*)	(*)
$14,000 under $15,000	3,747	10,055	15,673	14,515	-	-					(*)	(*)	-	-
$15,000 under $20,000	7,932	11,796	18,905	25,833			2,777	3,149	487	1,097	(*)	(*)	(*)	(*)
$20,000 under $25,000	2,936	12,495	6,320	9,608	1,519	6,378	1,185	7,033	786	1,253	(*)	(*)	-	-
$25,000 under $30,000	1,871	22,004	2,343	3,148			(*)	(*)	471	709	(*)	(*)	(*)	(*)
$30,000 under $50,000	3,099	22,037	4,035	15,989			1,824	10,128	631	1,714	675	784	(*)	(*)
$50,000 under $100,000	1,302	23,897	1,478	10,368	212	894	418	2,792	201	859	120	607	(*)	(*)
$100,000 under $200,000	350	18,941	360	4,179	28	327	72	714	40	286	53	1,044	(*)	(*)
$200,000 under $500,000	122	17,437	120	2,995	11	141	28	378	20	153	14	137	1	1
$500,000 under $1,000,000	35	11,398	32	1,623	9	37	8	172	5	213	6	451	-	-
$1,000,000 or more	21	50,018	18	2,126	1	(3)	4	38	8	535	-	-	-	-
Taxable returns, total	97,469	277,784	409,399	258,551	28,298	77,737	37,370	68,248	27,018	25,503	3,881	7,707	709	461
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$2,000 under $3,000	12,893	3,608	41,224	7,801	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$3,000 under $4,000			20,089	13,502	-	-	(*)	(*)	(*)	(*)	-	-	-	-
$4,000 under $5,000	12,660	17,873	52,927	36,690	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$5,000 under $6,000			38,078	14,948	(*)	(*)					(*)	(*)	-	-
$6,000 under $7,000	14,026	20,504	42,357	12,646	(*)	(*)	8,970	7,391	6,976	2,122	-	-	-	-
$7,000 under $8,000			31,995	21,300	-	-					(*)	(*)	-	-
$8,000 under $9,000	6,795	7,595	28,635	17,565	(*)	(*)					-	-	-	-
$9,000 under $10,000	(*)	(*)	32,815	6,816	(*)	(*)	7,847	7,524	4,168	3,406	(*)	(*)	-	-
$10,000 under $11,000	3,866	1,615	18,366	6,535							(*)	(*)	-	-
$11,000 under $12,000	7,184	15,578	22,627	17,408	5,218	23,298					(*)	(*)	-	-
$12,000 under $13,000	4,033	1,203	10,248	7,215			7,931	18,927	8,400	5,330	(*)	(*)	-	-
$13,000 under $14,000	4,996	6,461	11,872	5,615							(*)	(*)	(*)	(*)
$14,000 under $15,000	3,747	10,055	15,673	14,515	-	-					(*)	(*)	-	-
$15,000 under $20,000	7,932	11,796	18,895	25,833			2,777	3,149	475	945	(*)	(*)	(*)	(*)
$20,000 under $25,000	2,934	12,495	6,317	9,600	1,509	6,376	1,185	7,033	783	1,182	(*)	(*)	-	-
$25,000 under $30,000	1,871	22,004	2,343	3,148			(*)	(*)	471	709	(*)	(*)	(*)	(*)
$30,000 under $50,000	3,099	22,037	4,035	15,989			1,824	10,128	631	1,714	675	784	(*)	(*)
$50,000 under $100,000	1,288	23,555	1,474	10,366	212	894	414	2,789	201	859	120	607	(*)	(*)
$100,000 under $200,000	348	18,891	355	3,882	28	327	69	478	38	273	5	1,042	(*)	(*)
$200,000 under $500,000	121	17,137	120	2,995	11	141	28	378	20	153	14	137	1	1
$500,000 under $1,000,000	35	11,398	32	1,623	9	37	8	172	5	213	6	451	-	-
$1,000,000 or more	21	50,018	18	2,126	1	(3)	4	38	8	535	-	-	-	-
Total nontaxable returns	14,906	13,150	90,206	32,579	9,108	17,969	13,167	11,677	8,553	9,138	1,039	2,144	(*)	(*)
Returns under $5,000	40,376	32,751	212,671	90,582	21,372	38,409	18,408	20,299	13,289	16,211	1,035	2,143	(*)	(*)
Returns $5,000 under $10,000	30,438	32,024	174,470	73,392	(*)	(*)	17,102	15,255	11,166	5,804	-	-	-	-
Returns $10,000 under $15,000	23,893	36,137	78,853	51,288	5,218	23,299	7,931	18,926	8,467	5,805	2,624	1,213	(*)	(*)
Returns $15,000 or more	17,668	190,024	33,611	75,869	1,780	7,778	7,096	25,443	2,649	6,819	1,261	6,494	45	329

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	9,608	30,061	2,134	2,289	75,441	5,969	(*)	(*)	46,360	9,590	121,077	160,169	29,700	30,735
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	709	-20,468	204	4,267	-	-
$1 under $1,000	-	-	-	-			-	-					(*)	(*)
$1,000 under $2,000	-	-	-	-			(*)	(*)					-	-
$2,000 under $3,000	(*)	(*)	-	-	24,488	1,531	(*)	(*)	11,236	5,329	11,974	35,368		
$3,000 under $4,000	(*)	(*)	-	-			(*)	(*)					(*)	(*)
$4,000 under $5,000	(*)	(*)	-	-			-	-	8,976	8,322	18,271	14,598	-	-
													(*)	(*)
$5,000 under $6,000	(*)	(*)	(*)	(*)			(*)	(*)	(*)	(*)	19,523	29,134		
$6,000 under $7,000	-	-	-	-			-	-	-	-	(*)	(*)		
$7,000 under $8,000	(*)	(*)	(*)	(*)	24,884	1,673	-	-	(*)	(*)	13,879	13,328	19,407	11,315
$8,000 under $9,000	-	-	-	-			-	-	(*)	(*)	12,438	10,521		
$9,000 under $10,000	(*)	(*)	-	-			-	-	(*)	(*)	9,225	10,703		
$10,000 under $11,000	-	-	-	-	6,782	503	-	-	4,251	3,618	4,668	7,390	(*)	(*)
$11,000 under $12,000	(*)	(*)	-	-	6,902	677	-	-					-	-
$12,000 under $13,000	-	-	-	-			(*)	(*)					(*)	(*)
$13,000 under $14,000	(*)	(*)	-	-	6,743	393	-	-	5,836	595	11,099	9,699	-	-
$14,000 under $15,000	(*)	(*)	-	-			-	-					(*)	(*)
$15,000 under $20,000	1,824	8,296	-	-	3,843	390	-	-	1,766	2,308	4,151	4,266	(*)	(*)
$20,000 under $25,000			(*)	(*)			-	-	994	552	1,502	2,424	(*)	(*)
$25,000 under $30,000			-	-	1,506	454	-	-	(*)	(*)	460	1,147	-	-
$30,000 under $50,000	818	5,796	(*)	(*)			-	-	671	1,944	982	2,396	-	-
$50,000 under $100,000	234	2,423	-	-	136	92	(*)	(*)	380	2,164	223	1,039	(*)	(*)
$100,000 under $200,000	89	1,423	(*)	(*)	35	89	(*)	(*)	76	196	26	247	-	-
$200,000 under $500,000	36	915	3	57	15	25	-	-	27	612	11	76	2	1
$500,000 under $1,000,000	14	1,539	-	-	6	14	-	-	9	608	2	6	-	-
$1,000,000 or more	5	447	1	3	2	4	-	-	6	184	-	-	-	-
Taxable returns, total	9,135	28,556	2,126	2,135	70,981	5,699	(*)	(*)	36,031	25,453	111,224	123,722	25,703	14,013
No adjusted gross income	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	(*)	(*)	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-			-	-					-	-
$2,000 under $3,000	-	-	-	-			(*)	(*)					(*)	(*)
$3,000 under $4,000	(*)	(*)	-	-	20,132	1,392	(*)	(*)	10,741	9,550	21,402	21,059	-	-
$4,000 under $5,000	(*)	(*)	-	-			-	-					(*)	(*)
$5,000 under $6,000	-	-	(*)	(*)			(*)	(*)	(*)	(*)	18,717	25,840		
$6,000 under $7,000	-	-	-	-			-	-	-	-	(*)	(*)		
$7,000 under $8,000	(*)	(*)	(*)	(*)	24,884	1,673	-	-	(*)	(*)	13,879	13,328	19,407	11,315
$8,000 under $9,000	-	-	-	-			-	-	(*)	(*)	12,438	10,521		
$9,000 under $10,000	(*)	(*)	-	-			-	-	(*)	(*)	9,225	10,703		
$10,000 under $11,000	-	-	-	-	6,782	503	-	-	4,251	3,618	4,668	7,390	(*)	(*)
$11,000 under $12,000	(*)	(*)	-	-	6,902	677	-	-					-	-
$12,000 under $13,000	-	-	-	-			(*)	(*)					(*)	(*)
$13,000 under $14,000	(*)	(*)	-	-	6,743	393	-	-	5,836	595	11,099	9,699	-	-
$14,000 under $15,000	(*)	(*)	-	-			-	-					(*)	(*)
$15,000 under $20,000	1,824	8,296	-	-	3,843	390	-	-	1,766	2,308	4,149	4,263	(*)	(*)
$20,000 under $25,000			(*)	(*)			-	-	993	575	1,502	2,424	(*)	(*)
$25,000 under $30,000			-	-	1,504	449	-	-	(*)	(*)	460	1,147	-	-
$30,000 under $50,000	818	5,796	(*)	(*)			-	-	671	1,944	982	2,396	-	-
$50,000 under $100,000	224	1,833	-	-	133	90	(*)	(*)	379	2,372	223	1,039	(*)	(*)
$100,000 under $200,000	87	1,417	(*)	(*)	35	89	(*)	(*)	71	190	26	247	-	-
$200,000 under $500,000	36	915	3	57	15	25	-	-	26	274	11	76	2	1
$500,000 under $1,000,000	14	1,539	-	-	6	14	-	-	9	608	2	6	-	-
$1,000,000 or more	5	447	1	3	2	4	-	-	6	184	-	-	-	-
Total nontaxable returns	473	1,508	(*)	(*)	4,460	270	(*)	(*)	10,329	-15,866	9,853	36,448	(*)	(*)
Returns under $5,000	2,462	5,628	(*)	(*)	24,587	1,654	(*)	(*)	20,921	-6,817	30,449	54,234	(*)	(*)
Returns $5,000 under $10,000	4,126	3,594	(*)	(*)	24,884	1,672	(*)	(*)	11,229	4,197	67,504	77,246	19,407	11,316
Returns $10,000 under $15,000			-	-	20,427	1,573	(*)	(*)	10,087	4,213	15,767	17,090	(*)	(*)
Returns $15,000 or more	3,020	20,840	(*)	(*)	5,543	1,069	(*)	(*)	4,123	7,996	7,357	11,600	809	594

Footnotes at end of table.

Table 1.6—SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	16,153	10,294	75,782	116,100	2,235	3,035	2,107,758	1,459,585	848,255	872,845	454,313	586,740	393,938	620,205	1,259,512
No adjusted gross income	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-			-	-	112,582	218,561	112,228	218,277	112,194			(*)	(*)
$1,000 under $2,000	(*)	(*)			-	-	141,597	252,211	130,136	247,777	129,121	25,481	8,856	14,292	11,461
$2,000 under $3,000	(*)	(*)	15,124	28,948	-	-	141,057	223,954	115,198	213,185	111,658			21,835	25,859
$3,000 under $4,000	(*)	(*)			-	-	121,381	176,291	91,272	166,297	87,003			28,860	30,109
$4,000 under $5,000	-	-			(*)	(*)	172,303	186,811	106,877	14,840	7,791	171,971	99,086	60,219	65,426
$5,000 under $6,000	-	-	15,525	25,600	-	-	197,735	133,986	93,626			127,655	90,302	70,716	104,109
$6,000 under $7,000	(*)	(*)			(*)	(*)	149,102	94,450	70,652			92,451	69,602	50,141	78,451
$7,000 under $8,000	(*)	(*)	15,220	15,660	(*)	(*)	158,260	62,816	46,131	12,469	6,546	60,676	45,007	74,304	112,129
$8,000 under $9,000	-	-	6,168	9,363	(*)	(*)	165,718	34,918	25,739			32,919	24,689	71,451	139,980
$9,000 under $10,000	(*)	(*)	6,278	9,542	-	-	142,363	29,941	21,815	-	-	29,941	21,815	58,976	120,549
$10,000 under $11,000	(*)	(*)			(*)	(*)	105,320	20,215	15,161	-	-	20,215	15,161	39,878	90,159
$11,000 under $12,000	(*)	(*)	7,274	8,475	(*)	(*)	84,372	10,490	7,868	-	-	10,490	7,868	32,180	76,504
$12,000 under $13,000	(*)	(*)			-	-	49,948	4,172	3,129	-	-	4,172	3,129	19,422	46,819
$13,000 under $14,000	(*)	(*)	4,530	6,019	(*)	(*)	38,270	3,720	3,309	-	-	3,720	3,309	14,911	34,961
$14,000 under $15,000	(*)	(*)			-	-	50,186	(*)	(*)	-	-	(*)	(*)	18,039	49,040
$15,000 under $20,000	-	-	3,601	3,554			91,518	4,902	3,508	-	-	4,902	3,508	24,443	88,011
$20,000 under $25,000	(*)	(*)	978	1,583	505	835	33,220			-	-			7,573	33,015
$25,000 under $30,000	(*)	(*)	(*)	(*)			21,379	499	375	-	-	499	375	3,429	21,211
$30,000 under $50,000	(*)	(*)	497	1,376	485	1,015	39,832			-	-			4,572	39,790
$50,000 under $100,000	(*)	(*)	106	884	115	233	24,643	116	82	-	-	116	82	1,569	24,606
$100,000 under $200,000	-	-			(*)	(*)	17,251			-	-			398	17,249
$200,000 under $500,000	-	-	9	75	-	-	13,784	4	3	-	-	4	3	132	13,782
$500,000 under $1,000,000	-	-	2	6	-	-	5,108	-	-	-	-	-	-	36	5,108
$1,000,000 or more	-	-	-	-	-	-	30,829	-	-	-	-	-	-	22	30,829
Taxable returns, total	13,871	9,351	72,212	97,325	2,231	3,027	1,812,635	985,132	601,414	411,734	215,518	573,398	385,895	596,544	1,211,226
No adjusted gross income	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)			(*)	(*)
$1,000 under $2,000	-	-	(*)	(*)	-	-	53,910	94,158	48,165	90,017	47,212	25,188	8,795	8,028	5,745
$2,000 under $3,000	(*)	(*)	(*)	(*)	-	-	92,707	167,647	85,651	156,878	82,111			12,659	7,056
$3,000 under $4,000	(*)	(*)	(*)	(*)	-	-	99,918	147,383	76,145	137,389	71,876			25,666	23,773
$4,000 under $5,000	-	-	(*)	(*)	(*)	(*)	165,062	176,185	100,695	14,840	7,791	161,345	92,904	59,691	64,368
$5,000 under $6,000	-	-			-	-	192,900	133,561	93,356	(*)	(*)	127,372	90,106	69,061	99,545
$6,000 under $7,000	(*)	(*)	29,939	37,966	(*)	(*)	142,459	94,308	70,545	(*)	(*)	92,309	69,496	48,142	71,914
$7,000 under $8,000	(*)	(*)			(*)	(*)	157,198	62,816	46,131	(*)	(*)	60,676	45,007	74,140	111,067
$8,000 under $9,000	-	-	6,168	9,363	(*)	(*)	164,132	32,920	24,240	(*)	(*)	30,921	23,191	71,401	139,891
$9,000 under $10,000	(*)	(*)	6,278	9,542	-	-	142,222	29,941	21,815	-	-	29,941	21,815	58,974	120,408
$10,000 under $11,000	(*)	(*)			(*)	(*)	105,320	20,215	15,161	-	-	20,215	15,161	39,878	90,159
$11,000 under $12,000	(*)	(*)	7,274	8,475	(*)	(*)	84,372	10,490	7,868	-	-	10,490	7,868	32,180	76,504
$12,000 under $13,000	(*)	(*)			-	-	48,634	4,172	3,129	-	-	4,172	3,129	19,355	45,505
$13,000 under $14,000	(*)	(*)	4,530	6,019	(*)	(*)	38,270	3,720	3,309	-	-	3,720	3,309	14,911	34,961
$14,000 under $15,000	(*)	(*)			-	-	50,186	(*)	(*)	-	-	(*)	(*)	18,039	49,040
$15,000 under $20,000	-	-	3,601	3,554			91,327	4,902	3,508	-	-	4,902	3,508	24,431	87,819
$20,000 under $25,000	(*)	(*)	978	1,583	503	832	33,149			-	-			7,570	32,943
$25,000 under $30,000	(*)	(*)	(*)	(*)			21,379	499	375	-	-	499	375	3,429	21,211
$30,000 under $50,000	(*)	(*)	497	1,376	485	1,015	39,832			-	-			4,572	39,790
$50,000 under $100,000	(*)	(*)	106	884	115	233	24,112	116	82	-	-	116	82	1,555	24,076
$100,000 under $200,000	-	-			(*)	(*)	16,043			-	-			393	16,041
$200,000 under $500,000	-	-	9	75	-	-	13,428	4	3	-	-	4	3	130	13,425
$500,000 under $1,000,000	-	-	2	6	-	-	5,108	-	-	-	-	-	-	36	5,108
$1,000,000 or more	-	-	-	-	-	-	30,829	-	-	-	-	-	-	22	30,829
Total nontaxable returns	(*)	(*)	3,570	18,774	(*)	(*)	295,125	474,453	246,841	461,111	238,796	13,342	8,047	23,661	48,284
Returns under $5,000	12,835	8,106	70,320	107,868	1,120	926	688,920	1,057,828	555,710	860,376	447,767	197,452	107,943	128,013	133,210
Returns $5,000 under $10,000							813,179	356,111	257,961	12,469	6,546	343,642	251,415	325,588	555,218
Returns $10,000 under $15,000	3,318	2,191					328,096	40,125	30,613	-	-	40,125	30,613	124,430	297,483
Returns $15,000 or more			5,462	8,234	1,115	2,108	277,565	5,521	3,966	-	-	5,521	3,966	42,174	273,599

Footnotes at end of table.

Table 1.6.--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[4]	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	4,480,941	3,016,065	505,918	1,584,770	6,303,063	1,297,802	15,137	1,190	10,743	2,032	3,418	2,045	-	-
No adjusted gross income	23,678	15,903	10,898	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	369,691	248,023	218,520	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	495,544	333,459	162,310	104,193	42,503	6,123	(*)	(*)			-	-	-	-
$2,000 under $3,000	530,276	357,349	65,341	180,448	171,142	25,613	-	-	5,901	417	-	-	-	-
$3,000 under $4,000	459,329	308,901	31,819	173,332	307,483	48,152	(*)	(*)			-	-	-	-
$4,000 under $5,000	551,010	369,584	10,820	236,210	573,118	94,504	(*)	(*)			-	-	-	-
$5,000 under $6,000	441,747	297,386		202,764	632,093	106,911	-	-			-	-	-	-
$6,000 under $7,000	305,474	205,981		142,592	583,599	103,473	-	-			-	-	-	-
$7,000 under $8,000	329,874	222,465	6,099	136,956	634,747	115,131	-	-	1,526	657	-	-	-	-
$8,000 under $9,000	263,217	177,671		104,371	553,911	103,026	-	-			-	-	-	-
$9,000 under $10,000	208,034	140,202		88,915	557,221	108,271	-	-			(*)	(*)	-	-
$10,000 under $11,000	163,041	109,974	-	60,093	413,746	82,416	(*)	(*)			-	-	-	-
$11,000 under $12,000	94,606	63,750	(*)	42,669	341,340	70,420	(*)	(*)			-	-	-	-
$12,000 under $13,000	48,131	32,741	(*)	23,527	210,430	44,460	(*)	(*)	1,190	174	-	-	-	-
$13,000 under $14,000	36,222	24,277	-	18,631	189,360	42,125	-	-			(*)	(*)	-	-
$14,000 under $15,000	41,524	28,029	-	19,567	204,760	46,304	-	-			(*)	(*)	-	-
$15,000 under $20,000	76,208	51,188	(*)	29,335	348,679	83,291	-	-	128	23			-	-
$20,000 under $25,000	18,307	12,357	(*)	7,843	129,376	35,999	(*)	(*)	480	55	1,321	834	-	-
$25,000 under $30,000	8,478	5,676	-	3,654	70,899	21,083	-	-	278	400			-	-
$30,000 under $50,000	11,709	7,889		4,628	132,966	49,289			803	123			-	-
$50,000 under $100,000	3,507	2,362	20	1,619	82,902	36,132	410	75	333	87	255	436	-	-
$100,000 under $200,000	929	625		388	36,852	19,638			67	28	113	329	-	-
$200,000 under $500,000	282	190	6	130	26,273	15,959	10	1	25	47	45	274	-	-
$500,000 under $1,000,000	75	51	-	36	19,232	12,392	4	1	4	2	9	59	-	-
$1,000,000 or more	48	32	1	21	39,902	27,014	1	(3)	8	19	9	50	-	-
Taxable returns, total	3,165,234	2,131,296	31	1,581,656	6,299,565	1,296,960	12,573	988	10,204	1,822	3,407	1,613	-	-
No adjusted gross income	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	106,465	71,749	(*)	102,185	41,293	5,948	-	-	-	-	-	-	-	-
$2,000 under $3,000	277,718	187,010	-	180,306	170,978	25,589	-	-			-	-	-	-
$3,000 under $4,000	295,025	198,496	-	173,049	307,333	48,132	(*)	(*)	5,698	382	-	-	-	-
$4,000 under $5,000	478,648	320,740	-	235,876	573,005	94,488	(*)	(*)			-	-	-	-
$5,000 under $6,000	429,835	289,345	-	202,622	631,840	106,872	-	-	-	-	-	-	-	-
$6,000 under $7,000	295,195	199,242	-	142,450	582,989	103,367	-	-			-	-	-	-
$7,000 under $8,000	329,546	222,244	-	136,956	634,747	115,131	-	-	1,192	482	-	-	-	-
$8,000 under $9,000	238,991	161,319	-	104,321	553,739	102,997	-	-			-	-	-	-
$9,000 under $10,000	208,026	140,197	-	88,915	557,221	108,271	-	-			(*)	(*)	-	-
$10,000 under $11,000	163,041	109,974	-	60,093	413,746	82,416	(*)	(*)			-	-	-	-
$11,000 under $12,000	94,606	63,750	(*)	42,669	341,340	70,420	(*)	(*)			-	-	-	-
$12,000 under $13,000	48,064	32,696	-	23,527	210,430	44,460	(*)	(*)	1,190	174	-	-	-	-
$13,000 under $14,000	36,222	24,277	-	18,631	189,360	42,125	-	-			(*)	(*)	-	-
$14,000 under $15,000	41,524	28,029	-	19,567	204,760	46,304	-	-			(*)	(*)	-	-
$15,000 under $20,000	76,192	51,177	-	29,333	348,674	83,290	-	-	(*)	(*)			-	-
$20,000 under $25,000	18,297	12,350	(*)	7,843	129,376	35,999	(*)	(*)	480	55	1,321	834	-	-
$25,000 under $30,000	8,478	5,676	-	3,654	70,899	21,083	-	-	278	400			-	-
$30,000 under $50,000	11,709	7,889	(*)	4,628	132,966	49,289			803	123			-	-
$50,000 under $100,000	3,473	2,340	(*)	1,609	82,362	35,882	410	75	333	87	245	186	-	-
$100,000 under $200,000	905	608	(*)	388	36,852	19,638			67	28	113	329	-	-
$200,000 under $500,000	280	189	5	129	25,992	15,777	10	1	25	47	44	92	-	-
$500,000 under $1,000,000	75	51	-	36	19,232	12,392	4	1	4	2	9	59	-	-
$1,000,000 or more	48	32	1	21	39,902	27,014	1	(3)	8	19	9	50	-	-
Total nontaxable returns	1,315,707	884,768	505,887	3,114	3,499	843	(*)	(*)	(*)	(*)	(*)	(*)	-	-
Returns under $5,000	2,429,528	1,633,218	499,708	697,031	1,094,775	174,468	(*)	(*)	5,901	416	-	-	-	-
Returns $5,000 under $10,000	1,548,346	1,043,705	6,101	675,598	2,961,570	536,812	-	-	1,526	657	(*)	(*)	-	-
Returns $10,000 under $15,000	383,524	258,770	(*)	164,487	1,359,636	285,726	(*)	(*)	1,190	174	(*)	(*)	-	-
Returns $15,000 or more	119,543	80,371	41	47,654	887,080	300,796	593	101	2,126	783	1,752	1,983	-	-

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	1,609,216	1,320,064	1,581,656	1,292,529	259	1,952	393	91	97,404	25,490			1,946,780	1,391,261	1,861,912	1,182,277
No adjusted gross income	1,070	297	-	-	(*)	(*)	(*)	(*)	1,036	155			3,973	1,684	(*)	(*)
$1 under $1,000	13,020	682	(*)	(*)	-	-	-	-	10,739	606			188,939	8,666	185,346	7,900
$1,000 under $2,000	111,708	7,630	102,185	5,948	(*)	(*)	(*)	(*)	14,220	1,567			219,504	26,754	212,873	24,773
$2,000 under $3,000	183,044	27,599	180,306	25,495	-	-	-	-	12,850	2,104			226,950	43,803	216,923	42,274
$3,000 under $4,000	174,878	50,561	173,049	47,997	-	-	-	-	11,017	2,564			190,554	65,417	183,596	62,759
$4,000 under $5,000	236,754	96,667	235,876	94,049	-	-	-	-	8,850	2,617			234,159	106,621	221,172	100,660
$5,000 under $6,000	203,613	110,798	202,622	106,872	-	-	-	-	10,175	3,927			202,613	126,491	195,766	118,651
$6,000 under $7,000	142,592	105,528	142,450	103,346	-	-	-	-	5,781	2,182			142,933	115,761	137,258	112,344
$7,000 under $8,000	137,098	116,244	136,956	115,101	-	-	-	-	3,243	1,142			136,038	126,498	132,891	121,641
$8,000 under $9,000	104,371	105,817	104,321	102,613	-	-	-	-	7,724	3,204			103,374	115,656	96,129	107,227
$9,000 under $10,000	88,917	109,060	88,915	108,218	-	-	(*)	(*)	1,770	828			87,948	114,178	87,414	109,705
$10,000 under $11,000	60,093	82,983	60,093	82,308	-	-	-	-	1,377	675			59,501	86,707	56,762	79,812
$11,000 under $12,000	42,670	70,347	42,669	70,000	(*)	(*)	(*)	(*)	920	324			42,604	72,418	39,378	64,496
$12,000 under $13,000	23,527	44,868	23,527	44,308	-	-	-	-	1,040	560			23,386	42,858	21,874	38,878
$13,000 under $14,000	18,631	42,570	18,631	42,021	-	-	-	-	1,524	549			18,367	40,449	17,171	34,855
$14,000 under $15,000	19,567	46,374	19,567	46,253	-	-	-	-	(*)	(*)			19,567	43,749	18,096	38,328
$15,000 under $20,000	29,333	83,873	29,333	82,764	-	-			2,021	1,109			28,659	74,876	25,470	61,600
$20,000 under $25,000	7,847	36,326	7,843	35,909	(*)	(*)	291	7	847	346			7,794	32,488	6,233	22,038
$25,000 under $30,000	3,654	20,493	3,654	20,367	-	-			482	126			3,439	17,667	2,013	8,381
$30,000 under $50,000	4,629	49,671	4,628	49,093	(*)	(*)			1,034	560			4,357	40,334	2,996	16,173
$50,000 under $100,000	1,612	36,054	1,609	35,602	116	260	61	23	342	172			1,550	27,925	719	5,201
$100,000 under $200,000	396	19,847	388	19,277	74	528			84	39			384	16,782	164	1,788
$200,000 under $500,000	134	16,034	129	15,637	34	386	6	2	17	9			129	11,895	55	1,118
$500,000 under $1,000,000	36	12,522	36	12,330	13	181	2	8	6	2			36	8,453	14	223
$1,000,000 or more	22	27,219	21	26,945	5	266	3	6	3	2			22	23,131	8	387
Taxable returns, total	1,581,687	1,316,647	1,581,656	1,292,529	259	1,952	364	46	69,899	22,118			1,523,834	1,349,932	1,453,151	1,144,746
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)			(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)			(*)	(*)	(*)	(*)
$1,000 under $2,000	102,186	6,571	102,185	5,948	(*)	(*)	-	-	4,698	508			88,586	14,464	87,827	13,599
$2,000 under $3,000	180,306	27,150	180,306	25,495	-	-	-	-	10,112	1,655			168,937	35,299	159,619	34,155
$3,000 under $4,000	173,049	50,144	173,049	47,997	-	-	-	-	9,188	2,146			161,662	58,995	155,281	56,516
$4,000 under $5,000	235,876	96,471	235,876	94,049	-	-	-	-	7,972	2,422			225,762	105,510	213,177	99,720
$5,000 under $6,000	202,622	110,447	202,622	106,872	-	-	-	-	9,184	3,575			200,816	125,543	194,394	117,852
$6,000 under $7,000	142,450	105,460	142,450	103,346	-	-	-	-	5,639	2,114			140,792	115,148	135,259	111,768
$7,000 under $8,000	136,956	116,168	136,956	115,101	-	-	-	-	3,101	1,067			136,016	126,479	132,891	121,641
$8,000 under $9,000	104,321	105,788	104,321	102,613	-	-	-	-	7,674	3,175			101,326	114,772	94,131	106,384
$9,000 under $10,000	88,915	109,045	88,915	108,218	-	-	-	-	1,768	826			87,946	114,176	87,414	109,705
$10,000 under $11,000	60,093	82,983	60,093	82,308	-	-	-	-	1,377	675			59,501	86,707	56,762	79,812
$11,000 under $12,000	42,670	70,347	42,669	70,000	(*)	(*)	(*)	(*)	920	324			42,604	72,418	39,378	64,496
$12,000 under $13,000	23,527	44,868	23,527	44,308	-	-	-	-	1,040	560			23,319	42,600	21,807	38,851
$13,000 under $14,000	18,631	42,570	18,631	42,021	-	-	-	-	1,524	549			18,367	40,449	17,171	34,855
$14,000 under $15,000	19,567	46,374	19,567	46,253	-	-	-	-	(*)	(*)			19,567	43,749	18,096	38,328
$15,000 under $20,000	29,333	83,873	29,333	82,764	-	-			2,021	1,109			28,657	74,873	25,470	61,600
$20,000 under $25,000	7,844	36,324	7,843	35,909	(*)	(*)	291	7	844	344			7,791	32,476	6,231	22,035
$25,000 under $30,000	3,654	20,493	3,654	20,367	-	-			482	126			3,439	17,667	2,013	8,381
$30,000 under $50,000	4,629	49,671	4,628	49,093	(*)	(*)			1,034	560			4,357	40,334	2,996	16,173
$50,000 under $100,000	1,611	36,054	1,609	35,602	116	260	61	23	341	172			1,537	27,814	716	5,152
$100,000 under $200,000	396	19,847	388	19,277	74	528			84	39			379	16,715	159	1,751
$200,000 under $500,000	134	16,034	129	15,637	34	386	6	2	17	9			129	11,895	55	1,118
$500,000 under $1,000,000	36	12,522	36	12,330	13	181	2	8	6	2			36	8,453	14	223
$1,000,000 or more	22	27,219	21	26,945	5	266	3	6	3	2			22	23,131	8	387
Total nontaxable returns	27,529	3,418	-	-	-	-	(*)	(*)	27,505	3,373			422,946	41,327	408,761	37,530
Returns under $5,000	720,474	183,435	694,264	173,566	12	226	(*)	(*)	58,712	9,613			1,064,079	252,946	1,021,501	239,431
Returns $5,000 under $10,000	676,591	547,447	675,264	536,150	-	-	(*)	(*)	28,693	11,283			672,906	598,583	649,458	569,568
Returns $10,000 under $15,000	164,488	287,143	164,487	284,890	(*)	(*)	(*)	(*)	5,163	2,230			163,425	286,180	153,281	256,368
Returns $15,000 or more	47,663	302,039	47,641	297,924	246	1,704	363	45	4,836	2,366			46,370	253,552	37,672	116,909

Estimates not shown because of high sampling variability.

Footnotes at end of table.

Table 1.6--SEPARATE RETURNS OF HUSBANDS AND WIVES: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	116,058	201,332	56,940	5,908	11,818	705	4,812	1,038	571,600	168,186	1,445,862	239,385	1,403,461	220,806	44,932	18,576
No adjusted gross income	698	468	(*)	(*)	1,781	142	(*)	(*)	970	257	3,539	1,643	3,129	1,102	614	542
$1 under $1,000	(*)	(*)	-	-			-	-	10,456	553	187,805	8,537	186,956	8,012		
$1,000 under $2,000	8,504	1,840	-	-			-	-	28,882	2,639	209,305	21,764	208,739	21,630	3,951	953
$2,000 under $3,000	10,168	1,474	-	-	5,501	342	-	-	61,302	5,595	176,481	21,799	175,631	21,727		
$3,000 under $4,000	8,532	2,583	-	-			(*)	(*)	55,631	7,444	147,229	22,300	146,161	22,078		
$4,000 under $5,000	15,129	5,202	(*)	(*)			(*)	(*)	85,137	12,651	157,614	22,606	152,370	21,972	5,313	634
$5,000 under $6,000	12,702	7,816	-	-			-	-	62,726	9,397	141,976	25,089	134,348	24,010	8,120	1,149
$6,000 under $7,000	5,675	3,361	-	-			-	-	41,120	8,416	103,471	18,649	102,979	18,579		
$7,000 under $8,000	5,844	4,209			4,133	197	-	-	49,876	7,434	87,244	17,688	81,020	15,636		
$8,000 under $9,000	7,594	7,900	28,694	2,061			-	-	29,867	8,872	76,502	18,711	71,912	17,873	15,799	3,699
$9,000 under $10,000	3,204	3,470					-	-	34,791	10,395	53,722	15,513	49,392	14,702		
$10,000 under $11,000	4,211	5,778	9,964	974	-	-	(*)	(*)	24,718	6,907	35,324	10,630	33,687	10,136	4,579	1,683
$11,000 under $12,000	6,645	7,271	7,590	650	(*)	(*)	-	-	16,907	6,062	25,763	8,133	23,106	6,944		
$12,000 under $13,000	2,861	3,854			-	-	-	-	14,889	4,884	8,705	2,874	8,474	2,331		
$13,000 under $14,000	3,355	5,059	5,739	1,113	(*)	(*)	-	-	12,604	5,282	6,027	3,161	5,506	2,849	1,630	960
$14,000 under $15,000	(*)	(*)			(*)	(*)	-	-	11,886	3,986	7,681	1,361	6,995	1,257		
$15,000 under $20,000	5,941	12,471	3,859	803	(*)	(*)	-	-	17,350	14,398	11,647	5,401	9,841	4,376	1,830	1,024
$20,000 under $25,000	3,078	10,371	(*)	(*)	(*)	(*)			5,365	5,807	2,482	1,969	1,691	1,515	792	454
$25,000 under $30,000	1,848	9,165	(*)	(*)	-	-			2,628	4,195	1,015	1,370	452	699	563	671
$30,000 under $50,000	3,268	24,114	294	42	(*)	(*)			3,052	13,438	1,575	4,101	865	1,560	1,125	2,541
$50,000 under $100,000	1,418	22,618	198	77	(*)	(*)	139	109	1,075	10,803	535	2,674	153	746	437	1,927
$100,000 under $200,000	356	14,938	45	25	33	3			238	4,718	158	1,653	41	666	125	987
$200,000 under $500,000	117	10,747	17	5	16	4	5	20	89	4,961	45	822	11	285	38	536
$500,000 under $1,000,000	35	8,228	3	1	5	(3)	2	2	28	4,251	8	183	-	-	8	183
$1,000,000 or more	20	22,733	2	7	5	2	1	3	13	4,841	9	754	2	121	8	633
Taxable returns, total	105,661	198,017	56,903	5,901	5,524	233	4,808	1,036	547,826	165,790	1,029,038	199,078	989,660	182,179	41,371	16,900
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	-	-	20,919	1,891	81,267	9,785	81,267	9,785	-	-
$2,000 under $3,000	9,318	1,093	-	-	(*)	(*)	-	-	59,131	5,265	119,176	13,413	118,609	13,372	(*)	(*)
$3,000 under $4,000	8,097	2,456	-	-	(*)	(*)	(*)	(*)	54,379	7,162	118,670	16,014	118,037	15,839	(*)	(*)
$4,000 under $5,000	14,794	5,040	(*)	(*)	(*)	(*)	(*)	(*)	84,594	12,561	149,284	21,600	144,092	21,002	5,261	598
$5,000 under $6,000	12,419	7,692	-	-	-	-	-	-	62,018	9,225	140,604	24,321	133,259	23,250	7,837	1,142
$6,000 under $7,000	5,675	3,361	-	-			-	-	40,978	8,385	101,472	18,073	100,980	18,003		
$7,000 under $8,000	5,822	4,190			3,849	137	-	-	49,734	7,358	87,222	17,669	81,020	15,636		
$8,000 under $9,000	7,544	7,860	28,694	2,061			-	-	29,867	8,872	74,454	17,857	69,914	17,030	15,727	3,670
$9,000 under $10,000	3,202	3,468					-	-	34,789	10,381	53,722	15,513	49,392	14,702		
$10,000 under $11,000	4,211	5,778	9,964	974	-	-	(*)	(*)	24,718	6,907	35,324	10,630	33,687	10,136	4,579	1,683
$11,000 under $12,000	6,645	7,271	7,590	650	(*)	(*)	-	-	16,907	6,062	25,763	8,133	23,106	6,944		
$12,000 under $13,000	2,794	3,622			-	-	-	-	14,889	4,884	8,638	2,616	8,474	2,331		
$13,000 under $14,000	3,355	5,059	5,739	1,113	(*)	(*)	-	-	12,604	5,282	6,027	3,161	5,506	2,849	1,563	702
$14,000 under $15,000	(*)	(*)			(*)	(*)	-	-	11,886	3,986	7,681	1,361	6,995	1,257		
$15,000 under $20,000	5,939	12,467	3,859	803	(*)	(*)	-	-	17,350	14,398	11,645	5,397	9,841	4,376	1,828	1,021
$20,000 under $25,000	3,075	10,362	(*)	(*)	(*)	(*)			5,365	5,807	2,479	1,959	1,689	1,505	1,354	1,125
$25,000 under $30,000	1,848	9,165	(*)	(*)	-	-			2,628	4,195	1,015	1,370	(*)	(*)		
$30,000 under $50,000	3,268	24,114	294	42	(*)	(*)			3,052	13,438	1,575	4,101	865	1,560	1,125	2,541
$50,000 under $100,000	1,405	22,557	198	77	(*)	(*)	139	109	1,074	10,802	522	2,563	143	701	434	1,862
$100,000 under $200,000	353	14,908	45	25	31	3			238	4,718	153	1,586	36	599	125	987
$200,000 under $500,000	117	10,747	17	5	16	4	5	20	89	4,961	45	822	11	285	38	536
$500,000 under $1,000,000	35	8,228	3	1	5	(3)	2	2	28	4,251	8	183	-	-	8	183
$1,000,000 or more	20	22,733	2	7	5	2	1	3	13	4,841	9	754	2	121	8	633
Total nontaxable returns	10,397	3,318	(*)	(*)	6,294	472	(*)	(*)	23,774	2,396	416,824	40,303	413,801	38,628	3,561	1,676
Returns under $5,000	44,923	12,262	39	8	7,282	485	(*)	(*)	242,378	29,138	881,973	98,649	872,986	96,521	9,878	2,128
Returns $5,000 under $10,000	35,019	26,756	28,694	2,062	4,133	197	-	-	218,380	44,514	462,915	95,649	439,651	90,800	23,919	4,849
Returns $10,000 under $15,000	20,035	26,929	23,293	2,737	(*)	(*)	(*)	(*)	81,004	27,122	83,500	26,159	77,768	23,517	6,209	2,642
Returns $15,000 or more	16,081	135,385	4,914	1,102	327	23	147	133	29,838	67,412	17,474	18,925	13,056	9,968	4,926	8,957

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Numbwr of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	25,748,365	[1]111,493,637	22,915,898	91,212,639	586,406	2,267,504	186,335	364,681	201,002	389,519	116,817	232,402	201,393	1,019,735	111,172	338,268
No adjusted gross income	135,863	-417,721	40,461	100,687	4,257	13,880	42,144	150,375	(*)	(*)	21,875	78,189	3,364	11,781	3,475	84,543
$1 under $1,000	4,605,936	2,525,443	4,309,419	2,367,258	76,707	44,207	14,794	14,411	34,167	15,396	15,207	15,233	(*)	(*)	3,440	4,189
$1,000 under $2,000	4,567,028	6,748,085	4,143,453	5,988,516	97,735	111,140	14,020	14,690	48,512	48,351	11,941	12,560	10,987	10,297	7,787	7,235
$2,000 under $3,000	3,541,943	8,729,330	3,037,046	7,209,532	82,393	142,342	13,245	16,125	34,943	45,877	11,108	16,389	28,788	46,195		
$3,000 under $4,000	2,624,717	9,158,604	2,218,475	7,532,359	55,384	124,806	11,613	19,459	18,449	38,419	9,412	11,482	19,195	27,667	5,575	4,509
$4,000 under $5,000	2,103,469	9,427,408	1,854,485	8,016,838	46,134	142,139	12,158	12,588	14,267	27,175	7,761	12,888	10,834	32,689	(*)	(*)
$5,000 under $6,000	1,819,404	9,968,617	1,630,849	8,657,657	37,411	136,643	10,301	14,774	9,171	20,249	6,788	7,458	21,109	84,322	8,652	8,511
$6,000 under $7,000	1,391,551	9,026,087	1,280,059	8,066,037	27,842	98,414	11,126	13,910	6,910	20,751	7,080	8,908	(*)	(*)	7,124	4,340
$7,000 under $8,000	1,166,640	8,712,837	1,047,292	7,648,210	28,611	123,980	9,213	11,806	4,870	15,812	5,905	6,348	3,958	16,892	7,453	9,399
$8,000 under $9,000	945,976	8,007,820	875,950	7,163,528	21,700	108,808	9,193	11,463	3,438	15,160	2,811	6,667	15,398	86,238	9,225	4,666
$9,000 under $10,000	772,173	7,291,168	716,421	6,452,521	17,839	100,364	6,979	7,591	4,396	13,172	4,203	7,262	(*)	(*)	(*)	(*)
$10,000 under $11,000	519,499	5,443,597	472,206	4,707,566	11,727	75,277	6,453	8,284	3,526	12,649	2,277	2,919	7,355	31,566	4,794	14,553
$11,000 under $12,000	380,582	4,366,515	352,541	3,861,552	9,736	65,499	5,032	6,316	1,824	8,712	1,749	2,260	4,853	9,721	4,026	7,204
$12,000 under $13,000	256,891	3,199,615	231,693	2,733,171	6,223	37,752	3,362	4,060	2,245	12,436	1,055	2,140	4,247	9,007	6,679	14,763
$13,000 under $14,000	203,149	2,738,349	178,688	2,286,271	8,093	54,751	2,239	2,757	2,141	5,471	1,227	1,891	5,175	34,723	5,089	4,783
$14,000 under $15,000	146,883	2,126,094	129,382	1,701,707	6,074	52,801	2,646	4,489	1,467	4,442	560	835	5,858	35,778	2,878	1,963
$15,000 under $20,000	327,291	5,535,467	258,693	3,840,113	19,709	186,611	5,617	11,712	3,445	20,134	2,140	7,899	14,731	101,498	10,428	30,497
$20,000 under $25,000	104,810	2,316,576	70,028	1,266,134	9,950	134,644	2,629	5,491	2,085	16,289	1,000	3,189	8,546	77,441	3,580	12,798
$25,000 under $30,000	48,161	1,309,273	28,250	562,235	5,874	100,200	1,326	1,720	1,319	16,051	475	1,889	3,856	44,052	3,072	8,496
$30,000 under $50,000	55,200	2,075,648	27,013	582,734	9,035	226,208	1,257	9,249	1,241	17,573	1,204	8,157	8,520	113,759	4,897	31,270
$50,000 under $100,000	23,650	1,574,830	10,574	326,712	3,290	132,218	598	7,024	560	9,267	636	7,989	3,940	101,565	2,325	28,480
$100,000 under $200,000	5,520	740,938	2,159	97,978	538	36,906	244	5,916	124	2,430	256	4,679	858	43,279	721	15,553
$200,000 under $500,000	1,661	480,456	609	32,386	119	15,339	112	5,392	26	489	117	3,605	240	20,945	255	14,995
$500,000 under $1,000,000	246	164,776	95	5,812	16	2,033	17	1,593	1	3	20	402	49	9,842	52	2,701
$1,000,000 or more	122	243,825	57	5,125	9	542	17	3,486	9	1,055	10	1,164	20	5,290	28	4,642
Taxable returns, total	16,829,381	[1]102,595,419	15,092,025	83,762,577	401,628	2,065,008	110,985	172,917	110,283	311,386	65,485	118,363	169,238	974,665	94,718	237,316
No adjusted gross income	81	-8,239	63	1,589	(*)	(*)	14	2,691	-	-	(*)	(*)	(*)	(*)	55	10,320
$1 under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	964,038	1,779,368	915,890	1,664,181	16,430	22,297	2,354	2,994	6,796	9,278	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	3,166,043	7,832,160	2,880,995	6,909,251	66,905	118,250	8,688	9,031	25,766	34,661	8,702	13,324	18,459	30,145	(*)	(*)
$3,000 under $4,000	2,502,566	8,744,305	2,159,908	7,350,847	51,808	117,575	10,239	14,277	16,040	32,700	8,563	10,848	19,195	27,667	3,564	3,171
$4,000 under $5,000	2,069,531	9,275,542	1,840,004	7,959,355	43,775	131,546	12,158	12,588	13,299	24,822	7,126	10,916	(*)	(*)	(*)	(*)
$5,000 under $6,000	1,798,767	9,858,030	1,622,589	8,623,737	37,107	134,914	9,967	13,512	9,148	20,248	6,788	7,458	21,109	84,322	(*)	(*)
$6,000 under $7,000	1,386,726	8,995,040	1,275,708	8,030,400	27,367	96,572	11,058	13,797	6,626	19,511	7,080	8,908	(*)	(*)	7,124	4,340
$7,000 under $8,000	1,162,319	8,681,201	1,047,100	7,646,576	28,501	123,078	9,163	11,548	4,870	15,812	5,741	5,545	3,958	16,892	7,402	8,120
$8,000 under $9,000	941,812	7,971,510	873,901	7,145,207	21,584	107,537	9,193	11,463	3,438	15,160	2,760	6,615	15,398	86,238	9,174	4,467
$9,000 under $10,000	768,160	7,252,272	714,419	6,433,389	17,839	100,364	6,978	7,547	4,386	13,096	4,201	7,237	(*)	(*)	(*)	(*)
$10,000 under $11,000	518,663	5,434,890	472,206	4,707,566	11,724	75,099	6,453	8,284	3,526	12,649	2,277	2,919	7,355	31,566	4,623	9,457
$11,000 under $12,000	379,917	4,358,943	352,540	3,861,547	9,736	65,499	5,032	6,316	1,824	8,712	1,748	2,200	4,853	9,721	4,025	7,146
$12,000 under $13,000	256,889	3,199,590	231,693	2,733,171	6,223	37,752	3,360	4,028	2,245	12,436	1,055	2,140	4,247	9,007	6,679	14,763
$13,000 under $14,000	202,728	2,732,628	178,685	2,286,108	7,884	52,053	2,094	2,583	2,075	4,770	1,224	1,730	5,032	34,722	5,089	4,783
$14,000 under $15,000	146,219	2,116,231	129,382	1,701,707	6,074	52,801	2,646	4,489	1,467	4,442	(*)	(*)	5,858	35,778	2,878	1,963
$15,000 under $20,000	326,457	5,521,521	258,611	3,838,336	19,635	185,617	5,539	10,254	3,445	20,134	2,138	7,607	14,665	100,907	10,398	30,078
$20,000 under $25,000	104,515	2,310,096	69,811	1,260,881	9,946	134,058	2,519	4,144	2,085	16,289	998	2,475	8,523	76,598	3,554	11,893
$25,000 under $30,000	47,933	1,302,895	28,198	562,053	5,823	99,394	1,324	1,682	1,319	16,051	473	1,839	3,854	44,051	2,897	5,828
$30,000 under $50,000	54,708	2,055,905	26,903	580,762	8,957	225,020	1,235	9,219	1,209	17,397	1,194	7,786	8,351	113,317	4,852	31,219
$50,000 under $100,000	23,464	1,562,878	10,513	325,356	3,268	130,717	583	6,451	559	9,241	618	6,994	3,923	100,871	2,284	27,133
$100,000 under $200,000	5,481	736,104	2,151	97,592	536	36,672	242	5,548	124	2,430	249	4,119	857	43,273	718	15,255
$200,000 under $500,000	1,649	476,996	604	32,031	119	15,339	112	5,392	26	489	116	3,582	239	20,945	252	14,982
$500,000 under $1,000,000	244	163,217	94	5,810	16	2,033	17	1,593	1	3	19	399	49	9,842	51	2,654
$1,000,000 or more	121	242,009	57	5,125	8	193	17	3,486	9	1,055	10	1,164	20	5,290	28	4,642
Total nontaxable returns	8,918,984	[1]8,898,217	7,823,873	7,450,062	184,778	202,499	75,350	191,764	90,719	78,134	51,332	114,039	32,155	45,071	16,454	100,953
Returns under $5,000	17,578,956	36,171,149	15,603,339	31,215,190	362,610	578,515	107,974	227,648	152,204	177,374	77,304	146,741	80,297	133,256	26,655	116,763
Returns $5,000 under $10,000	6,095,744	43,006,529	5,550,571	37,987,954	133,403	568,209	46,812	59,544	28,785	85,144	26,787	36,642	52,848	248,012	35,693	28,807
Returns $10,000 under $15,000	1,507,004	17,874,171	1,364,510	15,290,268	41,853	286,080	19,732	25,907	11,203	43,710	6,868	10,045	27,488	120,795	23,466	43,268
Returns $15,000 or more	566,661	14,441,790	397,478	6,719,229	48,540	834,703	11,817	51,583	8,810	83,291	5,858	38,972	40,760	517,671	25,358	149,433

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gain						Sales of capital assets, net loss		Sales of property other than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D[2]		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	58,413	307,722	16,523	87,993	1,275,442	2,201,499	981,941	2,158,883	298,185	42,617	411,679	314,282	45,199	43,580	27,637	55,344
No adjusted gross income	232	1,207	3,513	30,303	14,390	42,701	14,229	42,691	(*)	(*)	14,579	60,341	2,911	3,541	3,048	21,045
$1 under $1,000			(*)	(*)	45,759	24,257	30,568	23,362	15,191	896	18,593	12,937	(*)	(*)		
$1,000 under $2,000	12,107	11,604	-	-	94,487	43,485	74,543	38,550	19,944	4,935	35,851	23,937	6,664	681	3,016	1,342
$2,000 under $3,000			(*)	(*)	127,063	47,544	89,246	44,441	37,817	3,103	37,321	24,803	3,181	1,889	3,172	1,016
$3,000 under $4,000	14,757	33,710	(*)	(*)	126,381	77,841	94,112	75,348	32,269	2,492	24,246	15,991	3,130	3,333	4,471	1,781
$4,000 under $5,000			(*)	(*)	101,633	92,396	83,028	90,501	18,605	1,895	12,813	5,672	(*)	(*)	1,250	624
$5,000 under $6,000					93,077	78,840	71,019	75,891	22,058	2,949	20,230	12,183	3,518	1,719	4,024	16,336
$6,000 under $7,000					73,569	57,785	51,543	55,725	22,309	2,060	33,437	21,899				
$7,000 under $8,000	12,037	26,795	3,949	10,926	81,488	72,873	58,371	71,020	23,117	1,853	27,346	13,795				
$8,000 under $9,000					61,722	80,968	44,484	79,698	17,238	1,270	12,623	6,547	3,220	3,091	1,758	942
$9,000 under $10,000					67,335	65,822	51,524	62,795	17,810	3,027	23,463	14,478				
$10,000 under $11,000			(*)	(*)	60,549	64,572	45,886	61,578	14,805	2,994	15,620	8,497	3,044	1,991		
$11,000 under $12,000			(*)	(*)	42,228	59,752	31,182	56,840	11,852	2,912	17,916	9,762	(*)	(*)		
$12,000 under $13,000	6,263	37,941	-	-	30,443	50,014	26,172	49,858	4,413	156	15,231	7,250	3,009	1,618	3,637	4,640
$13,000 under $14,000			(*)	(*)	30,494	41,492	26,470	41,251	4,167	241	13,816	10,275	2,891	4,877		
$14,000 under $15,000			(*)	(*)	30,044	33,900	23,306	32,035	6,738	1,864	9,576	7,452				
$15,000 under $20,000	3,531	17,720	866	1,525	91,584	227,969	73,080	221,572	19,443	6,397	33,650	23,687	4,184	5,751	605	433
$20,000 under $25,000	1,834	13,682	790	2,711	38,281	131,111	33,090	129,240	5,359	1,871	15,767	11,125	809	1,090	(*)	(*)
$25,000 under $30,000	2,125	23,936	(*)	(*)	21,507	97,567	19,233	96,866	2,274	702	9,385	7,646	1,138	2,762	828	1,404
$30,000 under $50,000	3,629	64,786	1,180	3,920	25,150	204,532	23,000	203,892	2,150	640	13,295	10,218	857	1,093	761	885
$50,000 under $100,000	1,448	39,157	393	2,982	13,296	203,572	12,955	203,321	400	251	5,328	4,385	600	1,898	406	1,422
$100,000 under $200,000	348	19,738	112	2,678	3,547	139,131	3,494	139,081	55	50	1,177	1,023	208	1,424	162	1,165
$200,000 under $500,000	85	12,166	38	1,643	1,139	116,035	1,131	115,987	9	49	352	315	88	1,062	66	886
$500,000 under $1,000,000	9	2,007	22	1,031	189	57,106	189	57,106	-	-	39	39	17	284	9	567
$1,000,000 or more	8	3,275	8	15,838	87	90,234	86	90,234	1	(3)	25	25	14	1,910	9	86
Taxable returns, total	54,016	302,594	10,261	38,356	1,052,426	2,016,959	809,148	1,978,678	247,962	38,278	325,413	204,518	31,772	36,511	18,427	31,668
No adjusted gross income	(*)	(*)	(*)	(*)	79	5,090	79	5,090	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000			-	-	10,825	11,212	8,543	7,687	(*)	(*)	(*)	(*)	2,073	1,664	-	-
$2,000 under $3,000	22,689	41,169	(*)	(*)	90,919	33,476	64,227	31,735	26,692	1,741	26,169	18,243			2,680	826
$3,000 under $4,000			(*)	(*)	105,410	55,503	79,135	53,668	26,275	1,835	17,493	9,792	2,705	3,234	(*)	(*)
$4,000 under $5,000			(*)	(*)	94,503	86,107	75,898	84,212	18,605	1,895	12,602	5,520	(*)	(*)	1,117	584
$5,000 under $6,000			(*)	(*)	89,007	76,875	66,949	73,926	22,058	2,949	18,231	12,053	3,402	1,480	4,024	16,336
$6,000 under $7,000			(*)	(*)	71,570	56,388	49,544	54,328	22,309	2,060	31,436	19,898				
$7,000 under $8,000	12,037	26,793	(*)	(*)	79,358	71,401	56,241	69,548	23,117	1,853	27,346	13,795				
$8,000 under $9,000			(*)	(*)	59,657	63,033	42,419	61,763	17,238	1,270	12,572	6,496	3,198	3,030	1,655	584
$9,000 under $10,000			-	-	65,335	64,473	49,526	61,447	17,808	3,026	23,463	14,478				
$10,000 under $11,000			(*)	(*)	60,379	63,355	45,716	60,361	14,805	2,994	15,618	8,495	3,044	1,991		
$11,000 under $12,000			(*)	(*)	41,563	52,360	30,517	49,448	11,852	2,912	17,916	9,762	(*)	(*)		
$12,000 under $13,000	6,262	37,938	-	-	30,443	50,014	26,172	49,858	4,413	156	15,231	7,250	3,007	1,561	3,636	4,627
$13,000 under $14,000			(*)	(*)	30,362	41,488	26,404	41,248	4,101	240	13,671	10,130	2,891	4,877		
$14,000 under $15,000			(*)	(*)	30,044	33,900	23,306	32,035	6,738	1,864	9,576	7,452				
$15,000 under $20,000	3,529	17,720			90,840	222,240	72,336	215,842	19,443	6,397	33,647	23,684	4,116	5,699	605	433
$20,000 under $25,000	1,834	13,682	1,888	4,041	38,048	130,478	32,857	128,607	5,359	1,871	15,754	11,112	808	932	(*)	(*)
$25,000 under $30,000	2,125	23,936			21,284	97,089	19,010	96,387	2,274	702	9,383	7,644	1,138	2,762	828	1,404
$30,000 under $50,000	3,629	64,786	1,147	3,113	24,702	198,597	22,574	197,958	2,128	639	13,275	10,198	857	1,093	761	885
$50,000 under $100,000	1,447	39,157	381	2,969	13,151	202,213	12,810	201,962	400	251	5,326	4,383	595	1,790	405	1,370
$100,000 under $200,000	347	19,733	110	2,483	3,536	138,521	3,483	138,471	55	50	1,163	1,012	207	1,423	160	833
$200,000 under $500,000	85	12,166	38	1,643	1,135	115,806	1,127	115,757	9	49	347	310	88	1,062	66	886
$500,000 under $1,000,000	9	2,007	20	938	189	57,106	189	57,106	-	-	39	39	16	245	9	567
$1,000,000 or more	8	3,275	7	1,838	87	90,234	86	90,234	1	(3)	25	25	14	1,910	9	86
Total nontaxable returns	4,397	5,128	6,262	49,639	223,016	184,539	172,793	180,204	50,223	4,336	86,266	109,762	13,427	7,065	9,210	23,677
Returns under $5,000	27,096	46,521	8,431	39,295	509,713	328,224	385,726	314,893	123,987	13,331	143,403	143,681	21,268	12,011	14,957	25,809
Returns $5,000 under $10,000	12,037	26,795	3,949	10,927	377,191	356,287	276,941	345,130	102,532	11,158	117,099	68,902	6,738	4,809	5,782	17,277
Returns $10,000 under $15,000	6,263	37,941	(*)	(*)	193,758	249,729	153,016	241,562	41,975	8,167	72,159	43,237	9,278	9,482	3,637	4,640
Returns $15,000 or more	13,017	196,467	3,647	32,693	194,780	1,267,257	166,258	1,257,298	29,691	9,959	79,018	58,463	7,915	17,274	3,261	7,617

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,310,187	4,859,826	9,365,682	6,959,864	1,109,161	2,512,417	800,700	1,057,898	418,891	388,231	123,796	213,340	3,403	4,657
No adjusted gross income	13,445	18,486	44,300	40,231	2,925	2,767	5,806	9,776	28,597	58,138	1,610	1,965	(*)	(*)
$1 under $1,000	91,066	26,216	767,805	128,969	16,890	24,215	43,281	19,132	24,807	27,716	9,112	4,394	-	-
$1,000 under $2,000	185,377	94,372	1,249,881	382,219	75,910	72,399	112,273	70,374	33,630	26,407	9,481	2,257	(*)	(*)
$2,000 under $3,000	258,878	172,681	1,245,762	685,894	206,813	303,753	119,752	106,882	41,867	24,927	12,403	10,488	-	-
$3,000 under $4,000	240,132	221,737	899,917	713,160	208,103	399,864	89,664	95,883	41,381	28,545	11,706	5,691	(*)	(*)
$4,000 under $5,000	174,901	156,065	796,469	588,679	139,276	326,144	65,743	86,620	40,609	21,697	11,147	10,448	-	-
$5,000 under $6,000	166,680	195,514	737,481	504,934	100,834	286,613	49,192	51,119	26,260	14,744	(*)	(*)	-	-
$6,000 under $7,000	165,092	133,796	640,417	440,502	61,487	198,562	48,375	52,568	19,891	16,968	11,269	13,199	-	-
$7,000 under $8,000	130,743	159,322	526,859	411,650	75,068	230,062	37,156	71,886	24,341	15,977			-	-
$8,000 under $9,000	98,809	104,952	484,375	261,005	41,954	143,826	37,702	59,490	25,356	14,602	10,296	12,817	-	-
$9,000 under $10,000	123,603	190,990	464,253	325,364	45,252	81,446	50,679	60,102	24,504	20,227			-	-
$10,000 under $11,000	97,108	154,992	330,417	273,251	28,656	90,319	26,099	40,126	10,011	9,299	6,286	14,553	(*)	(*)
$11,000 under $12,000	80,548	120,085	249,120	219,372	13,405	25,694	13,068	19,078	8,275	10,910	3,417	8,517	-	-
$12,000 under $13,000	54,879	112,230	183,963	205,989	12,452	43,049	12,940	25,462	15,946	12,976			-	-
$13,000 under $14,000	60,363	127,430	142,684	161,646	12,261	33,287	9,381	13,258	10,772	13,659	5,448	3,762	-	-
$14,000 under $15,000	52,043	122,189	117,585	140,514	11,329	40,141	9,185	13,321	4,081	3,052			-	-
$15,000 under $20,000	149,348	426,607	270,563	542,337	29,818	102,565	30,916	83,630	20,945	27,217	6,512	20,383		
$20,000 under $25,000	66,138	330,669	92,402	267,032	11,239	40,825	13,333	37,006	6,504	8,808	4,156	14,465	974	748
$25,000 under $30,000	32,676	257,959	43,007	132,796	6,181	20,168	6,835	20,264	3,334	4,579	2,322	6,118		
$30,000 under $50,000	41,659	497,290	49,636	240,910	5,516	21,994	12,744	61,982	4,729	11,549	3,626	21,186		
$50,000 under $100,000	19,849	501,594	21,805	161,558	2,779	16,834	4,990	39,280	2,251	7,475	1,841	21,002	220	743
$100,000 under $200,000	4,946	293,656	5,100	66,115	764	5,538	1,147	14,498	541	3,285	681	17,113	50	703
$200,000 under $500,000	1,547	229,810	1,535	37,759	203	1,934	363	4,716	197	3,243	283	14,640	26	113
$500,000 under $1,000,000	238	71,793	229	13,169	27	238	47	709	38	1,773	46	3,672	3	1,162
$1,000,000 or more	119	139,391	117	14,809	19	180	29	736	24	458	23	5,028	1	3
Taxable returns, total	1,886,737	4,514,290	7,132,866	6,016,280	881,782	2,164,698	565,834	858,437	310,927	262,534	90,484	194,002	3,335	4,542
No adjusted gross income	61	2,168	66	1,284	-	-	(*)	(*)	22	1,281	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	22,834	15,620	212,537	52,061	(*)	(*)	9,190	4,327	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	157,217	105,234	971,299	409,656	121,972	169,070	56,377	48,076	19,297	13,222	(*)	(*)	-	-
$3,000 under $4,000	205,295	171,900	832,495	640,513	172,428	319,072	78,688	74,935	36,356	14,387	9,697	4,410	(*)	(*)
$4,000 under $5,000	168,572	141,725	780,310	559,760	129,283	296,978	64,601	84,910	40,519	21,628	(*)	(*)	-	-
$5,000 under $6,000	162,314	189,073	723,004	472,750	94,838	275,655	42,913	34,947	26,260	14,744	(*)	(*)	-	-
$6,000 under $7,000	165,090	133,796	638,222	439,817	61,487	198,562	48,373	52,566	19,841	16,858	11,269	13,199	-	-
$7,000 under $8,000	126,624	133,782	526,736	410,993	75,046	230,043	37,156	71,886	24,199	15,810			-	-
$8,000 under $9,000	98,809	104,952	482,261	260,650	41,954	143,826	37,702	59,490	25,290	14,566	10,296	12,817	-	-
$9,000 under $10,000	121,603	180,067	462,249	317,756	45,251	81,446	50,668	60,087	24,499	19,875			-	-
$10,000 under $11,000	96,275	149,629	329,581	267,325	27,992	90,240	26,099	40,126	10,011	9,299	6,286	14,553	(*)	(*)
$11,000 under $12,0000	80,547	119,858	248,455	219,193	13,405	25,694	13,068	19,078	8,275	10,910	3,417	8,517	-	-
$12,000 under $13,000	54,879	112,230	183,961	205,989	12,452	43,049	12,940	25,462	15,946	12,976			-	-
$13,000 under $14,000	60,085	127,061	142,405	160,855	12,261	33,287	9,235	11,750	10,772	13,659	5,448	3,762	-	-
$14,000 under $15,000	51,379	122,128	116,921	136,390	10,665	39,895	8,521	7,890	4,081	3,052			-	-
$15,000 under $20,000	148,940	421,897	269,729	539,761	29,818	102,565	30,914	83,618	20,890	27,186	6,174	20,302		
$20,000 under $25,000	66,049	329,831	92,130	266,372	11,239	40,825	13,318	36,957	6,503	8,808	4,153	14,448	969	736
$25,000 under $30,000	32,449	254,886	42,779	129,311	6,128	20,146	6,782	20,247	3,332	4,578	2,322	6,118		
$30,000 under $50,000	41,232	491,105	49,154	237,741	5,494	21,422	12,744	61,982	4,706	11,480	3,626	21,186		
$50,000 under $100,000	19,683	494,746	21,632	159,241	2,778	16,827	4,962	38,821	2,206	7,171	1,806	20,136	220	743
$100,000 under $200,000	4,910	289,490	5,073	65,254	764	5,538	1,140	14,490	537	3,115	677	17,096	49	701
$200,000 under $500,000	1,536	227,536	1,524	37,147	202	1,930	361	4,701	195	2,675	283	14,640	26	113
$500,000 under $1,000,000	236	70,185	227	13,118	27	238	46	706	38	1,773	46	3,672	3	1,162
$1,000,000 or more	118	125,391	116	13,343	19	180	29	736	24	458	23	5,028	1	3
Total nontaxable returns	423,450	345,537	2,232,816	943,585	227,379	347,720	234,866	199,462	107,964	125,696	33,312	19,342	(*)	(*)
Returns under $5,000	963,799	689,558	5,004,134	2,539,151	649,917	1,129,141	436,519	388,667	210,891	187,431	55,459	35,243	(*)	(*)
Returns $5,000 under $10,000	684,927	784,573	2,853,385	1,943,456	324,595	940,509	223,104	295,166	120,352	82,518	33,696	27,658	-	-
Returns $10,000 under $15,000	344,941	636,926	1,023,769	1,000,772	78,103	232,490	70,673	111,245	49,085	49,897	15,151	26,832	(*)	(*)
Returns $15,000 or more	316,520	2,748,770	484,394	1,476,485	56,546	210,274	70,404	262,821	38,563	68,387	19,490	123,608	1,274	3,471

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	239,406	686,053	6,557	15,355	638,372	47,270	72,020	196,359	647,682	266,903	975,497	947,277	240,432	262,318
No adjusted gross income	683	1,468	537	6,958	496	354	(*)	(*)	10,702	-113,858	22,533	64,803	17,504	49,982
$1 under $1,000	(*)	(*)	-	-	16,112	338			43,101	8,264	27,083	70,049	16,698	45,715
$1,000 under $2,000	24,533	16,289	-	-	45,435	1,078			111,519	39,584	51,474	63,479	17,121	28,464
$2,000 under $3,000	27,115	35,657	(*)	(*)	47,704	2,259	19,829	27,580	96,373	63,941	77,063	72,228	(*)	(*)
$3,000 under $4,000	22,847	39,347	(*)	(*)	37,428	1,516			56,111	23,791	100,102	78,408	25,981	33,944
$4,000 under $5,000	(*)	(*)	(*)	(*)	46,878	2,222			39,742	-30	54,367	30,527	(*)	(*)
$5,000 under $6,000	(*)	(*)	-	-	44,918	1,638			46,772	58,524	102,038	62,132	42,254	23,080
$6,000 under $7,000	13,336	34,852	-	-	66,847	3,800	14,843	19,693	26,826	17,225	89,561	84,292	22,269	22,281
$7,000 under $8,000	15,145	12,663	-	-	65,863	3,904			35,458	29,061	99,101	78,253	23,500	16,432
$8,000 under $9,000			(*)	(*)	60,550	3,093	28,974	87,191	38,242	19,508	77,624	59,171	23,873	14,488
$9,000 under $10,000	20,475	52,379	(*)	( )	49,710	2,245			26,081	11,342	59,741	42,539		
$10,000 under $11,000	10,999	24,576	( )	(*)	35,025	2,362			22,974	10,428	42,407	37,082	8,112	3,110
$11,000 under $12,000	7,449	16,692	-	-	22,084	1,678	4,005	16,030	16,551	8,905	36,283	29,811	7,123	3,399
$12,000 under $13,000	(*)	(*)	-	-	16,418	1,466			10,915	6,970	23,389	22,938	5,273	4,348
$13,000 under $14,000	5,739	17,978	-	-	16,148	1,341			10,404	6,231	19,820	23,256		
$14,000 under $15,000	3,808	7,831	-	-	14,776	2,835	-	-	6,569	2,767	21,193	14,851	4,487	2,654
$15,000 under $20,000	14,910	65,261			27,510	3,542	2,701	23,223	26,650	28,410	42,652	49,711	5,297	4,332
$20,000 under $25,000	9,148	51,106	962	1,873	10,215	2,084			8,331	1,513	14,350	30,313	1,450	969
$25,000 under $30,000	8,076	39,520			6,155	2,562	1,130	13,875	4,255	10,027	5,889	10,472		
$30,000 under $50,000	11,572	94,658	460	1,976	5,329	2,917			5,956	13,561	6,197	14,855	325	537
$50,000 under $100,000	5,225	63,643	318	1,576	2,127	2,105	218	7,332	3,013	15,316	2,169	6,148		
$100,000 under $200,000	1,470	33,606	66	675	459	968	(*)	(*)	806	4,901	364	1,398	27	75
$200,000 under $500,000	503	22,397	26	349	150	720	8	228	252	829	83	460	18	34
$500,000 under $1,000,000	75	7,382	6	43	22	96	2	64	48	-54	12	71	2	1
$1,000,000 or more	40	2,153	5	64	13	147	-	-	31	-253	2	30	-	-
Taxable returns, total	195,452	648,154	6,014	7,841	563,099	43,474	60,887	181,144	474,914	324,590	868,728	741,292	189,391	141,780
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	51	-3,572	(*)	(*)	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	23,686	16,603	12,823	10,094	(*)	(*)
$2,000 under $3,000	20,836	25,191	-	-	37,078	1,717	(*)	(*)	71,365	57,216	69,303	68,033	(*)	(*)
$3,000 under $4,000	22,552	39,312	(*)	(*)	37,394	1,489	(*)	(*)	53,122	20,229	97,369	75,241	25,981	33,944
$4,000 under $5,000	(*)	(*)	(*)	(*)	44,880	2,170	(*)	(*)	39,459	-108	54,367	30,527	(*)	(*)
$5,000 under $6,000	(*)	(*)	-	-	44,918	1,638			44,773	47,865	100,039	61,292	40,255	22,240
$6,000 under $7,000	13,336	34,852	-	-	64,844	3,423	14,843	19,693	26,824	17,252	85,497	76,194	22,269	22,281
$7,000 under $8,000	13,125	8,149	-	-	65,711	3,873			35,457	29,052	96,961	77,822	23,500	16,432
$8,000 under $9,000			(*)	(*)	60,550	3,093	28,971	86,822	38,125	19,996	77,573	58,425	23,873	14,488
$9,000 under $10,000	20,475	52,379	(*)	(*)	49,710	2,245			26,081	11,342	59,739	42,532		
$10,000 under $11,000	10,335	23,528	(*)	(*)	35,023	2,361			22,974	10,428	42,405	37,077	8,112	3,110
$11,000 under $12,000	7,448	16,692	-	-	22,084	1,678	4,005	16,030	16,551	8,905	36,283	29,811	7,123	3,399
$12,000 under $13,000	(*)	(*)	-	-	16,418	1,466			10,915	6,970	23,389	22,938	5,273	4,348
$13,000 under $14,000	5,739	17,978	-	-	16,005	1,303			10,336	6,306	19,820	23,256		
$14,000 under $15,000	3,808	7,831	-	-	14,776	2,835	-	-	6,569	2,767	21,193	14,851	4,487	2,654
$15,000 under $20,000	14,909	65,257	(*)	(*)	27,162	3,464	2,701	23,223	25,971	28,288	42,652	49,711	5,297	4,332
$20,000 under $25,000	9,084	50,564	(*)	(*)	10,215	2,084			8,329	1,481	14,336	30,160	1,450	969
$25,000 under $30,000	7,905	39,324	(*)	(*)	5,986	1,686	1,130	13,875	4,255	10,027	5,889	10,472		
$30,000 under $50,000	11,236	93,031	460	1,976	5,329	2,917			5,956	13,561	6,174	14,679	325	537
$50,000 under $100,000	5,183	63,417	314	989	2,094	2,055	218	7,332	2,990	15,309	2,168	6,145		
$100,000 under $200,000	1,463	33,515	66	675	447	899	(*)	(*)	797	4,581	364	1,398	27	75
$200,000 under $500,000	501	22,299	26	349	145	668	8	228	249	399	83	460	18	34
$500,000 under $1,000,000	75	7,382	5	42	22	96	2	64	48	-54	12	71	2	1
$1,000,000 or more	40	2,153	5	64	13	147	-	-	31	-253	2	30	-	-
Total nontaxable returns	43,954	37,896	(*)	(*)	75,273	3,795	11,133	15,216	172,768	-57,684	106,769	205,988	51,041	120,538
Returns under $5,000	100,219	115,598	2,820	7,268	194,053	7,767	20,116	27,987	357,548	21,693	332,622	379,495	96,422	166,578
Returns $5,000 under $10,000	57,093	112,985	(*)	(*)	287,888	14,680	43,817	106,884	173,379	135,661	428,065	326,387	111,896	76,281
Returns $10,000 under $15,000	31,575	77,743	(*)	(*)	104,451	9,682	4,005	16,031	67,413	35,301	143,092	127,937	24,995	13,512
Returns $15,000 or more	51,019	379,724	1,843	6,556	51,980	15,141	4,082	45,458	49,342	74,251	71,718	113,458	7,119	5,947

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	157,741	71,425	589,315	587,213	24,292	26,319	32,069,941	22,335,540	23,957,027	20,048,164	21,007,621	2,287,376	2,949,407	3,276,962	8,112,918
No adjusted gross income	(*)	(*)	4,805	14,321	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	10,385	24,334	-	-	4,823,819	4,591,392	4,807,372	4,591,326	4,807,371	(*)	(*)	14,544	16,447
$1,000 under $2,000	(*)	(*)	27,080	27,464	4,484	2,269	4,807,154	4,467,792	4,682,375	4,467,792	4,682,375	-	-	99,236	124,778
$2,000 under $3,000	17,121	6,777	47,318	61,050			3,859,028	3,315,533	3,467,405	3,315,533	3,467,405	-	-	226,410	391,623
$3,000 under $4,000	(*)	(*)	62,666	41,408			2,941,083	2,365,945	2,470,030	2,350,680	2,464,717	15,265	5,314	258,772	471,053
$4,000 under $5,000	20,528	8,451	29,428	16,289			2,383,038	1,789,451	1,867,485	1,775,786	1,861,354	13,665	6,131	314,018	515,553
$5,000 under $6,000	25,399	8,562	46,661	32,437	4,406	2,373	2,118,016	1,539,433	1,611,608	1,530,257	1,606,770	19,170	11,336	279,971	506,408
$6,000 under $7,000			59,838	58,939			1,655,824	1,105,400	1,156,674	1,095,406	1,150,176			286,151	499,149
$7,000 under $8,000	20,413	9,521	58,944	51,052			1,518,649	845,718	885,708	837,965	879,863	7,753	5,845	320,922	632,941
$8,000 under $9,000	13,562	3,376	51,062	46,728	2,530	2,199	1,311,262	652,559	716,242	83,419	87,590	569,140	628,652	293,417	595,021
$9,000 under $10,000	(*)	(*)	40,822	33,508			1,197,056	525,317	644,130	-	-	525,317	644,130	246,856	552,927
$10,000 under $11,000	7,067	4,525	28,204	28,945	2,171	1,771	867,780	346,940	471,753	-	-	346,940	471,753	172,559	396,026
$11,000 under $12,000	8,789	8,073	23,681	19,698			698,938	262,884	387,417	-	-	262,884	387,417	117,698	311,522
$12,000 under $13,000			16,278	18,219			522,252	145,399	217,434	-	-	145,399	217,434	111,492	304,818
$13,000 under $14,000	5,227	2,496	15,167	18,043	1,092	1,297	410,781	117,639	176,126	-	-	117,639	176,126	85,510	234,655
$14,000 under $15,000	-	-	17,185	11,357			330,064	73,561	110,342	-	-	73,561	110,342	73,322	219,723
$15,000 under $20,000	6,169	4,888	30,000	37,603	2,836	2,888	817,940	143,817	215,186	-	-	143,817	215,186	183,474	602,754
$20,000 under $25,000	1,497	2,105	10,875	24,932	1,924	3,241	382,896	28,805	42,989	-	-	28,805	42,989	76,005	339,907
$25,000 under $30,000			3,986	6,700	1,618	2,838	245,396	9,097	13,472	-	-	9,097	13,472	39,064	231,924
$30,000 under $50,000	639	733	3,638	9,385	1,964	4,298	394,946	7,063	10,594	-	-	7,063	10,594	48,137	384,353
$50,000 under $100,000	(*)	(*)	1,044	3,412	1,014	2,563	333,821	1,533	2,299	-	-	1,533	2,299	22,117	331,522
$100,000 under $200,000	(*)	(*)	191	939	154	377	180,955	228	334	-	-	228	334	5,292	180,621
$200,000 under $500,000	-	-	45	350	21	76	134,108	32	48	-	-	32	48	1,629	134,060
$500,000 under $1,000,000	-	-	10	70	-	-	49,641	1	2	-	-	1	2	245	49,640
$1,000,000 or more	-	-	2	30	-	-	85,494	1	2	-	-	1	2	121	85,493
Taxable returns, total	151,171	64,308	539,155	509,229	23,295	25,971	22,219,120	13,875,515	15,086,537	11,590,283	12,139,475	2,285,232	2,947,062	2,953,785	7,132,588
No adjusted gross income	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	(*)	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	(*)	(*)	6,261	4,622	-	-	1,000,702	952,562	990,474	952,562	990,474	-	-	11,476	10,228
$2,000 under $3,000	17,121	6,777	41,623	57,136	(*)	(*)	3,341,086	3,049,458	3,187,945	3,049,458	3,187,945	-	-	116,585	153,141
$3,000 under $4,000	(*)	(*)	60,500	38,401	(*)	(*)	2,690,063	2,297,350	2,398,105	2,282,085	2,392,791	15,265	5,314	205,216	291,958
$4,000 under $5,000	20,528	8,451	29,428	16,289	(*)	(*)	2,298,125	1,775,576	1,852,916	1,761,911	1,846,785	13,665	6,131	293,955	445,209
$5,000 under $6,000	25,399	8,562	46,661	32,437	4,406	2,373	2,029,762	1,537,293	1,609,361	1,528,117	1,604,523	19,170	11,336	261,474	420,401
$6,000 under $7,000			55,774	50,841			1,636,717	1,104,820	1,156,065	1,094,826	1,149,567			281,906	480,652
$7,000 under $8,000	20,413	9,521	56,804	50,621			1,464,744	845,658	885,645	837,905	879,800	7,753	5,845	316,661	579,099
$8,000 under $9,000	13,562	3,376	51,011	45,982	2,528	2,192	1,282,767	650,561	714,014	83,419	87,590	567,142	626,424	291,251	568,754
$9,000 under $10,000	(*)	(*)	40,822	33,508			1,151,397	525,307	644,118	-	-	525,307	644,118	242,853	507,279
$10,000 under $11,000	7,067	4,525	28,204	28,945	2,169	1,766	855,495	346,939	471,752	-	-	346,939	471,752	171,724	383,743
$11,000 under $12,000	8,789	8,073	23,681	19,698			684,355	262,884	387,417	-	-	262,884	387,417	117,033	296,939
$12,000 under $13,000			16,278	18,219			522,249	145,397	217,431	-	-	145,397	217,431	111,492	304,818
$13,000 under $14,000	5,227	2,496	15,167	18,043	1,092	1,297	403,904	117,572	176,026	-	-	117,572	176,026	85,156	227,878
$14,000 under $15,000	-	-	17,185	11,357			319,467	73,561	110,342	-	-	73,561	110,342	72,658	209,125
$15,000 under $20,000	6,169	4,888	30,000	37,603	2,836	2,888	799,878	143,817	215,186	-	-	143,817	215,186	182,640	584,692
$20,000 under $25,000	1,497	2,105	10,861	24,779	1,924	3,241	373,306	28,805	42,989	-	-	28,805	42,989	75,710	330,318
$25,000 under $30,000			3,986	6,700	1,618	2,838	236,669	9,097	13,472	-	-	9,097	13,472	38,836	223,197
$30,000 under $50,000	639	733	3,615	9,208	1,964	4,298	372,251	7,063	10,594	-	-	7,063	10,594	47,645	361,657
$50,000 under $100,000	(*)	(*)	1,044	3,412	1,013	2,561	320,883	1,533	2,299	-	-	1,533	2,299	21,931	318,584
$100,000 under $200,000	(*)	(*)	191	939	154	377	174,622	228	334	-	-	228	334	5,253	174,288
$200,000 under $500,000	-	-	45	350	21	76	130,496	32	48	-	-	32	48	1,617	130,448
$500,000 under $1,000,000	-	-	10	70	-	-	48,036	1	2	-	-	1	2	243	48,035
$1,000,000 or more	-	-	2	30	-	-	82,079	1	2	-	-	1	2	120	82,078
Total nontaxable returns	(*)	(*)	50,160	77,984	(*)	(*)	9,850,817	8,460,025	8,870,493	8,457,881	8,868,147	(*)	(*)	323,177	980,324
Returns under $5,000	60,797	25,653	181,682	184,866	4,562	2,398	18,814,121	16,530,113	17,294,668	16,501,117	17,283,222	28,996	11,446	912,980	1,519,453
Returns $5,000 under $10,000	67,505	22,870	257,327	222,664	6,936	4,572	7,800,807	4,668,427	5,014,362	3,547,047	3,724,399	1,121,380	1,289,962	1,427,317	2,786,445
Returns $10,000 under $15,000	21,083	15,095	100,515	96,261	3,263	3,069	2,829,815	946,423	1,363,071	-	-	946,423	1,363,071	560,581	1,466,744
Returns $15,000 or more	8,356	7,807	49,791	83,422	9,531	16,281	2,625,196	190,577	284,924	-	-	190,577	284,924	376,084	2,340,272

Footnotes at end of table.

Table 1.7.--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[4]	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	30,570,384	20,615,395	8,796,953	16,951,412	66,957,291	13,548,437	518,073	53,953	115,689	18,479	31,295	13,658	227	135
No adjusted gross income	190,184	127,908	135,863	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	4,835,838	3,261,103	4,605,586	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	5,100,187	3,439,096	3,596,236	970,792	130,550	18,629	(*)	(*)	4,474	150	-	-	-	-
$2,000 under $3,000	4,210,284	2,839,287	307,775	3,234,168	2,206,928	318,250	73,078	3,322	12,114	890	-	-	-	-
$3,000 under $4,000	3,376,998	2,277,042	89,572	2,535,145	4,044,139	618,076	121,451	11,034	11,590	1,911	-	-	-	-
$4,000 under $5,000	2,655,657	1,790,175	26,602	2,076,867	5,276,580	861,207	78,635	7,173	9,039	1,288	(*)	(*)	-	-
$5,000 under $6,000	2,205,009	1,487,046	16,431	1,802,973	6,386,366	1,090,538	57,523	6,628	8,420	809	(*)	(*)	-	-
$6,000 under $7,000	1,708,243	1,151,897	14,262	1,387,501	6,219,557	1,101,852	30,388	4,671	6,957	1,485	-	-	-	-
$7,000 under $8,000	1,446,909	975,891		1,162,429	6,246,779	1,139,678	27,110	4,521	5,328	1,121	(*)	(*)	-	-
$8,000 under $9,000	1,140,203	769,060		943,977	5,938,002	1,120,513	31,163	3,986	14,586	1,171	(*)	(*)	-	-
$9,000 under $10,000	936,145	631,763		768,171	5,473,249	1,061,063	14,621	2,112	3,861	837	-	-	-	-
$10,000 under $11,000	660,321	445,591	(*)	518,661	4,134,955	823,170	14,515	1,926	3,768	532	6,186	623	-	-
$11,000 under $12,000	468,704	316,129	(*)	379,917	3,358,908	684,199	7,066	894	1,844	225			-	-
$12,000 under $13,000	334,214	225,327	-	256,891	2,452,036	508,820	7,595	1,089	3,464	499			-	-
$13,000 under $14,000	277,556	187,207	(*)	202,796	2,142,548	455,621	7,306	701	3,088	636			-	-
$14,000 under $15,000	191,778	129,386	(*)	146,209	1,668,504	361,721	(*)	(*)	2,887	489			-	-
$15,000 under $20,000	446,668	301,341	813	326,478	4,421,799	1,005,505	17,275	2,221	6,879	1,192	3,270	196	-	-
$20,000 under $25,000	155,252	104,749	270	104,540	1,832,493	455,985	7,958	910	4,341	952	2,187	887	-	-
$25,000 under $30,000	77,374	52,194	(*)	47,933	1,014,388	271,957	4,300	515	2,662	731	2,999	554	(*)	(*)
$30,000 under $50,000	98,079	66,250	515	54,685	1,618,188	497,965	7,415	1,054	6,042	1,520	3,180	355	-	-
$50,000 under $100,000	41,313	27,884	192	23,458	1,215,682	486,751	3,228	391	3,054	906	3,380	3,385	46	32
$100,000 under $200,000	9,849	6,646	52	5,468	555,282	282,263	971	122	892	543	1,121	1,583	11	100
$200,000 under $500,000	2,916	1,969	21	1,640	345,352	205,125	315	43	306	256	429	1,317	-	-
$500,000 under $1,000,000	440	297	3	243	115,010	72,472	42	7	61	215	81	116	1	2
$1,000,000 or more	233	157	2	120	159,972	107,074	21	3	32	101	42	271		
Taxable returns, total	20,054,747	13,523,780	181	16,829,200	66,863,278	13,533,185	417,531	46,429	97,964	15,389	27,271	9,022	227	135
No adjusted gross income	146	98	81	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	964,321	649,298	(*)	964,036	129,371	18,465	-	-	-	-	-	-	-	-
$2,000 under $3,000	3,423,928	2,308,780	-	3,166,043	2,182,294	314,584	(*)	(*)	5,076	202	-	-	-	-
$3,000 under $4,000	3,027,293	2,041,446	-	2,502,566	4,012,796	613,474	92,338	7,190	8,124	1,153	-	-	-	-
$4,000 under $5,000	2,533,588	1,707,987	(*)	2,069,530	5,269,431	860,123	72,641	6,582	7,696	795	(*)	(*)	-	-
$5,000 under $6,000	2,153,374	1,452,191	-	1,798,767	6,376,077	1,088,746	55,458	6,530	8,212	710	(*)	(*)	-	-
$6,000 under $7,000	1,692,691	1,141,400	-	1,386,726	6,216,923	1,101,401	30,388	4,671	6,182	1,034	-	-	-	-
$7,000 under $8,000	1,438,542	970,244	-	1,162,319	6,246,213	1,139,575	27,110	4,521	5,218	1,019	(*)	(*)	-	-
$8,000 under $9,000	1,133,990	764,866	-	941,812	5,923,876	1,117,827	31,163	3,986	14,419	1,078	(*)	(*)	-	-
$9,000 under $10,000	930,120	627,696	-	768,160	5,473,178	1,061,049	14,621	2,112	3,850	824	-	-	-	-
$10,000 under $11,000	658,652	444,473	(*)	518,660	4,134,947	823,169	14,515	1,926	3,767	531	6,186	623	-	-
$11,000 under $12,000	468,039	315,680	-	379,917	3,358,908	684,199	7,066	894	1,844	225			-	-
$12,000 under $13,000	334,212	225,326	-	256,889	2,452,016	508,816	7,595	1,089	3,462	494			-	-
$13,000 under $14,000	277,129	186,919	-	202,728	2,141,806	455,462	7,306	701	3,020	476			-	-
$14,000 under $15,000	190,450	128,489	(*)	146,209	1,668,504	361,721	(*)	(*)	2,887	489			-	-
$15,000 under $20,000	444,591	299,939	40	326,455	4,421,719	1,005,491	17,275	2,221	6,857	1,178	3,269	196	-	-
$20,000 under $25,000	154,939	104,538		104,504	1,832,309	455,948	7,958	910	4,317	916	2,175	886	-	-
$25,000 under $30,000	76,914	51,883		47,930	1,014,368	271,952	4,300	515	2,659	746	2,997	554	(*)	(*)
$30,000 under $50,000	97,191	65,651		54,684	1,618,156	497,954	7,415	1,054	6,041	1,510	3,180	355	-	-
$50,000 under $100,000	40,947	27,637	32	23,445	1,214,992	486,447	3,227	391	3,042	894	3,369	3,093	46	32
$100,000 under $200,000	9,780	6,599		5,468	555,282	282,263	971	122	892	543	1,121	1,583	11	100
$200,000 under $500,000	2,892	1,953	10	1,639	345,106	204,970	315	43	306	256	428	1,162	-	-
$500,000 under $1,000,000	437	295	1	243	115,010	72,472	42	7	61	215	81	116	1	2
$1,000,000 or more	231	156	1	120	159,972	107,074	21	3	32	101	42	271		
Total nontaxable returns	10,515,607	7,091,615	8,796,772	122,212	94,016	15,251	100,542	7,523	17,725	3,090	(*)	(*)	-	-
Returns under $5,000	20,369,148	13,734,611	8,761,634	8,817,322	11,658,222	1,816,165	275,446	21,542	37,217	4,239	(*)	(*)	-	-
Returns $5,000 under $10,000	7,436,509	5,015,658	30,693	6,065,051	30,263,954	5,513,644	160,805	21,918	39,152	5,422	(*)	(*)	-	-
Returns $10,000 under $15,000	1,932,573	1,303,639	2,530	1,504,474	13,756,952	2,833,532	40,297	5,225	15,051,	2,381	6,186	623	-	-
Returns $15,000 or more	832,124	561,486	2,096	564,565	11,278,167	3,385,098	41,525	5,266	24,269	6,437	16,689	8,664	227	134

Footnotes at end of table.

Table 1.7.--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	17,059,289	13,656,454	16,829,174	13,462,217	2,430	14,005	6,319	2,895	761,680	176,799	24,833	534	23,793,999	15,651,848	22,370,328	12,730,528
No adjusted gross income	9,487	2,058	-	-	81	664	152	76	9,283	1,318	-	-	54,629	22,619	32,745	13,168
$1 under $1,000	65,721	4,037	(*)	(*)	-	-			65,438	4,031	-	-	4,243,958	179,310	4,199,659	171,001
$1,000 under $2,000	1,083,921	32,313	964,036	18,465	(*)	(*)			139,762	13,713			4,070,751	511,861	4,006,843	497,431
$2,000 under $3,000	3,189,118	331,868	3,166,043	314,039	-	-	1,620	409	122,893	17,582	22,834	488	3,043,178	713,312	2,902,228	678,496
$3,000 under $4,000	2,509,559	620,476	2,502,566	605,131	-	-			78,999	15,005			2,370,987	904,896	2,151,017	808,126
$4,000 under $5,000	2,072,924	867,414	2,069,530	852,715	(*)	(*)			62,392	14,499			1,990,318	1,056,930	1,826,979	983,954
$5,000 under $6,000	1,799,049	1,099,280	1,798,767	1,081,409	-	-	(*)	(*)	62,999	17,870	-	-	1,758,463	1,270,411	1,613,809	1,178,236
$6,000 under $7,000	1,387,549	1,106,733	1,386,726	1,095,696	-	-	-	-	37,556	10,991	(*)	(*)	1,368,635	1,240,021	1,270,981	1,162,504
$7,000 under $8,000	1,162,429	1,145,326	1,162,319	1,133,983	-	-	-	-	31,681	11,342	-	-	1,152,272	1,257,607	1,046,750	1,145,543
$8,000 under $9,000	941,928	1,125,349	941,810	1,112,762	(*)	(*)	-	-	28,072	12,533	-	-	935,024	1,197,303	868,959	1,108,619
$9,000 under $10,000	768,170	1,066,868	768,160	1,058,114	-	-	(*)	(*)	19,157	8,685	-	-	764,281	1,142,697	708,052	1,033,309
$10,000 under $11,000	518,666	827,043	518,660	820,619	(*)	(*)			13,445	6,219	-	-	512,304	868,866	473,107	783,292
$11,000 under $12,000	379,917	687,707	379,917	682,930	-	-			10,880	4,703	-	-	377,361	727,084	350,763	657,815
$12,000 under $13,000	256,889	510,342	256,889	507,093	-	-	2,126	901	6,001	2,781	-	-	252,833	523,435	229,313	467,994
$13,000 under $14,000	203,004	458,332	202,728	454,282	-	-			8,170	3,983	-	-	200,332	470,473	178,283	405,063
$14,000 under $15,000	146,219	364,187	146,208	360,379	(*)	(*)			7,622	3,689	-	-	145,558	384,591	127,965	306,348
$15,000 under $20,000	326,480	1,012,922	326,454	1,001,895	214	421	(*)	(*)	22,369	10,501	-	-	321,217	1,001,953	254,468	726,075
$20,000 under $25,000	104,541	459,277	104,502	453,236	(*)	(*)	505	122	12,094	5,748	-	-	101,261	447,446	67,013	247,478
$25,000 under $30,000	47,984	273,539	47,930	270,136	(*)	(*)	(*)	(*)	6,278	3,291	-	-	46,509	263,032	26,779	114,865
$30,000 under $50,000	54,731	501,613	54,671	495,036	194	807	233	186	11,150	5,584	-	-	53,672	497,693	23,302	125,054
$50,000 under $100,000	23,499	486,017	23,443	482,045	812	1,651	372	125	4,331	2,195	-	-	23,043	439,067	9,035	80,096
$100,000 under $200,000	5,488	283,209	5,464	280,007	614	2,350	113	431	873	421	-	-	5,417	234,304	1,717	25,471
$200,000 under $500,000	1,650	206,499	1,638	203,409	327	2,827	54	170	189	93	-	-	1,638	174,824	451	7,497
$500,000 under $1,000,000	244	74,129	243	72,134	86	1,744	14	238	27	13	-	-	238	53,510	72	1,327
$1,000,000 or more	122	109,916	120	106,699	50	3,191	11	16	19	9	-	-	120	68,603	38	1,766
Taxable returns, total	16,829,381	13,655,621	16,829,174	13,462,217	2,430	14,005	5,085	2,565	536,192	154,326	20,835	506	16,051,872	14,995,595	14,804,337	12,152,582
No adjusted gross income	81	700	-	-	81	664	(*)	(*)	(*)	(*)	-	-	71	824	51	174
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	964,038	21,311	964,036	18,465	(*)	(*)	-	-	24,160	2,796			883,579	145,841	870,523	142,966
$2,000 under $3,000	3,166,043	328,682	3,166,043	314,039	-	-	(*)	(*)	99,819	14,397	18,836	460	2,888,008	685,258	2,780,377	660,122
$3,000 under $4,000	2,502,566	619,015	2,502,566	605,131	-	-	(*)	(*)	72,006	13,611			2,307,826	867,212	2,101,009	797,983
$4,000 under $5,000	2,069,531	866,355	2,069,530	852,715	(*)	(*)	(*)	(*)	58,999	13,580			1,976,467	1,052,865	1,816,778	981,006
$5,000 under $6,000	1,798,767	1,099,192	1,798,767	1,081,409	-	-	(*)	(*)	62,717	17,783	-	-	1,746,104	1,264,874	1,605,572	1,175,080
$6,000 under $7,000	1,386,726	1,106,486	1,386,726	1,095,696	-	-	-	-	36,733	10,744	(*)	(*)	1,364,119	1,237,051	1,266,630	1,159,602
$7,000 under $8,000	1,162,319	1,145,267	1,162,319	1,133,983	-	-	-	-	31,571	11,284	-	-	1,149,949	1,257,077	1,046,558	1,145,354
$8,000 under $9,000	941,812	1,125,281	941,810	1,112,762	(*)	(*)	-	-	27,956	12,465	-	-	932,925	1,195,867	866,910	1,108,032
$9,000 under $10,000	768,160	1,066,862	768,160	1,058,114	-	-	(*)	(*)	19,147	8,679	-	-	764,268	1,142,622	708,049	1,033,242
$10,000 under $11,000	518,663	827,042	518,660	820,619	(*)	(*)			13,442	6,218	-	-	511,469	867,589	473,107	783,292
$11,000 under $12,000	379,917	687,707	379,917	682,930	-	-			10,880	4,703	-	-	377,360	727,075	350,762	657,814
$12,000 under $13,000	256,889	510,342	256,889	507,093	-	-	2,126	901	6,001	2,781	-	-	252,833	523,435	229,313	467,994
$13,000 under $14,000	202,728	458,171	202,728	454,282	-	-			7,894	3,822	-	-	200,121	470,035	178,283	405,063
$14,000 under $15,000	146,219	364,187	146,208	360,379	(*)	(*)			7,622	3,689	-	-	144,894	382,804	127,965	306,348
$15,000 under $20,000	326,457	1,012,908	326,454	1,001,895	214	421			22,346	10,488	-	-	321,131	1,001,680	254,388	725,844
$20,000 under $25,000	104,515	459,255	104,502	453,236	(*)	(*)	1,414	267	12,068	5,732	-	-	100,976	446,355	66,818	246,974
$25,000 under $30,000	47,933	273,510	47,930	270,136	(*)	(*)			6,227	3,261	-	-	46,281	261,991	26,727	114,857
$30,000 under $50,000	54,708	501,599	54,671	495,036	194	807	233	186	11,127	5,571	-	-	53,204	496,177	23,247	124,973
$50,000 under $100,000	23,464	486,002	23,443	482,045	812	1,651	371	125	4,297	2,179	-	-	22,911	438,332	9,000	79,907
$100,000 under $200,000	5,481	283,206	5,464	280,007	614	2,350	112	430	867	418	-	-	5,390	233,882	1,714	25,442
$200,000 under $500,000	1,649	206,499	1,638	203,409	327	2,827	54	170	188	93	-	-	1,630	174,739	446	7,420
$500,000 under $1,000,000	244	74,129	243	72,134	86	1,744	14	238	27	13	-	-	237	53,468	72	1,327
$1,000,000 or more	121	109,906	120	106,699	50	3,191	10	6	18	9	-	-	119	68,542	38	1,766
Total nontaxable returns	229,908	22,830	-	-	-	-	1,234	329	225,488	22,474	(*)	(*)	7,742,127	656,251	7,565,991	577,951
Returns under $5,000	8,930,730	1,858,166	8,702,525	1,790,353	84	691	1,772	485	478,767	66,149	22,834	488	15,773,821	3,388,929	15,119,471	3,152,176
Returns $5,000 under $10,000	6,059,125	5,543,555	6,057,782	5,481,964	(*)	(*)	(*)	(*)	179,465	61,421	(*)	(*)	5,978,675	6,108,040	5,508,551	5,628,210
Returns $10,000 under $15,000	1,504,695	2,847,611	1,504,402	2,825,302	(*)	(*)	2,126	900	46,118	21,376	-	-	1,488,388	2,974,448	1,359,431	2,620,512
Returns $15,000 or more	564,739	3,407,120	564,465	3,364,598	2,319	13,228	2,234	1,439	57,330	27,855	-	-	553,115	3,180,433	382,875	1,329,630

Footnotes at end of table.

Table 1.7--RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayment---Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments				Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	1,889,565	2,867,422	402,193	37,235	134,654	7,126	13,855	9,536	3,755,090	1,167,828	20,910,222	3,163,229	20,227,939	2,809,797	765,169	353,426
No adjusted gross income	12,777	8,530	144	27	11,155	810	(*)	(*)	8,336	1,227	52,425	21,788	48,974	17,810	4,096	3,978
$1 under $1,000	25,278	7,360	-	-	22,321	949	-	-	54,404	2,962	4,233,856	178,236	4,201,975	174,806	37,036	3,429
$1,000 under $2,000	55,140	13,368	-	-	22,402	1,063	-	-	200,335	11,720	4,019,878	491,268	3,999,899	486,580	24,176	4,688
$2,000 under $3,000	144,994	31,692			16,430	885	(*)	(*)	490,615	37,073	2,827,757	418,517	2,768,378	410,652	67,070	7,865
$3,000 under $4,000	250,939	96,084	3,571	513	11,757	654	(*)	(*)	438,342	52,380	2,119,441	336,801	2,008,981	312,031	127,758	24,770
$4,000 under $5,000	188,793	72,426			6,580	464	(*)	(*)	345,484	62,586	1,738,864	252,102	1,672,428	240,334	73,239	11,767
$5,000 under $6,000	191,494	91,958			6,331	213	-	-	314,173	59,784	1,490,957	230,916	1,420,251	218,818	75,602	12,097
$6,000 under $7,000	124,308	77,089	2,801	68	4,666	309	(*)	(*)	273,817	49,550	1,113,736	182,838	1,071,420	173,680	43,166	9,158
$7,000 under $8,000	129,925	110,987	19,201	798	5,196	279	-	-	277,192	47,376	887,450	159,658	842,212	149,867	48,330	9,791
$8,000 under $9,000	110,153	82,227	86,987	3,533	7,962	261	(*)	(*)	273,517	53,910	670,460	125,865	637,720	113,235	33,514	12,629
$9,000 under $10,000	100,654	103,637	89,104	5,573	2,941	161	(*)	(*)	261,713	47,193	504,461	123,023	481,277	113,166	27,840	9,857
$10,000 under $11,000	76,447	81,187	48,552	4,220	3,302	120	(*)	(*)	172,759	41,793	345,412	83,615	322,748	74,293	26,515	9,322
$11,000 under $12,000	58,902	64,677	38,745	4,379	1,969	95	(*)	(*)	127,416	30,412	251,174	69,789	236,853	62,625	19,122	7,164
$12,000 under $13,000	41,447	53,061	25,146	2,319	(*)	(*)	-	-	88,585	32,172	166,975	45,266	153,175	38,571	14,610	6,694
$13,000 under $14,000	45,783	61,384	24,408	3,972	1,576	52	(*)	(*)	84,000	29,074	119,147	41,215	108,835	34,811	11,950	6,403
$14,000 under $15,000	44,773	74,965	21,301	3,073	(*)	(*)	-	-	60,726	21,415	86,157	41,818	70,421	28,900	16,880	12,918
$15,000 under $20,000	126,454	270,512	25,730	4,303	2,458	142			162,137	99,441	164,428	88,473	126,647	60,217	43,008	28,256
$20,000 under $25,000	57,691	197,733	6,249	1,377	2,087	69	2,325	2,707	54,978	64,446	49,822	52,616	30,699	27,178	22,991	25,437
$25,000 under $30,000	31,156	146,386	4,671	1,235	1,104	106			24,170	45,271	23,991	34,764	11,634	12,111	14,082	22,653
$30,000 under $50,000	44,537	371,041	3,398	927	1,087	113			24,690	86,258	30,465	82,339	10,000	25,031	22,861	57,308
$50,000 under $100,000	20,899	357,592	1,598	618	573	59	334	701	13,121	99,720	10,418	52,770	2,799	14,748	8,733	38,022
$100,000 under $200,000	5,092	207,760	427	214	245	27	132	831	3,300	69,274	2,208	20,369	464	4,886	1,932	15,483
$200,000 under $500,000	1,581	166,882	130	73	99	13	33	359	1,043	54,998	611	23,322	123	14,051	542	9,272
$500,000 under $1,000,000	232	52,079	16	6	22	4	6	94	148	24,844	96	4,225	17	1,307	87	2,918
$1,000,000 or more	116	66,805	14	7	22	13	6	13	89	42,949	33	1,636	9	89	29	1,547
Taxable returns, total	1,757,826	2,793,550	399,728	36,359	71,042	3,655	13,850	9,453	3,573,847	1,152,069	13,214,847	2,514,047	12,599,125	2,185,628	685,418	328,415
No adjusted gross income	49	644	(*)	(*)	(*)	(*)	-	-	34	291	47	415	37	316	26	100
$1 under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	14,696	2,799	-	-	(*)	(*)	-	-	107,038	3,856	857,000	128,386	850,963	127,002	6,370	1,383
$2,000 under $3,000	116,554	22,370	(*)	(*)	10,135	526	(*)	(*)	474,016	35,280	2,680,038	391,855	2,628,184	386,036	58,386	5,819
$3,000 under $4,000	238,098	68,744	(*)	(*)	9,282	453	(*)	(*)	432,252	51,202	2,058,255	299,399	1,954,007	281,884	121,546	17,515
$4,000 under $5,000	185,917	71,423	(*)	(*)	5,739	353	(*)	(*)	343,319	61,920	1,725,646	248,431	1,661,645	237,127	70,572	11,303
$5,000 under $6,000	187,152	89,579	(*)	(*)	6,331	213	-	-	314,173	59,784	1,478,598	225,466	1,407,943	214,165	73,489	11,300
$6,000 under $7,000	124,283	77,053	2,801	68	4,524	278	(*)	(*)	273,508	49,417	1,109,220	179,981	1,066,927	170,840	43,141	9,141
$7,000 under $8,000	127,794	110,665	19,059	783	5,186	275	-	-	277,142	47,349	885,177	159,159	840,071	149,532	48,198	9,627
$8,000 under $9,000	110,103	82,187	84,989	2,724	7,962	261	(*)	(*)	273,451	53,872	668,361	124,457	635,621	111,828	33,514	12,629
$9,000 under $10,000	100,654	103,637	89,102	5,573	2,931	154	(*)	(*)	261,713	47,193	504,448	122,955	481,264	113,124	27,838	9,831
$10,000 under $11,000	75,612	79,911	48,552	4,220	3,302	120	(*)	(*)	172,758	41,793	344,577	82,340	321,913	73,019	26,513	9,321
$11,000 under $12,000	58,901	64,669	38,745	4,379	1,969	95	(*)	(*)	127,416	30,412	251,173	69,780	236,853	62,625	19,121	7,155
$12,000 under $13,000	41,447	53,061	25,146	2,319			-	-	88,585	32,172	166,975	45,266	153,175	38,571	14,610	6,694
$13,000 under $14,000	45,639	60,954	24,408	3,972	3,878	309	(*)	(*)	83,725	28,921	119,003	40,785	108,692	34,382	11,949	6,403
$14,000 under $15,000	44,109	73,179	21,301	3,073			-	-	60,726	21,415	85,493	40,032	70,421	28,900	16,216	11,132
$15,000 under $20,000	126,448	270,471	25,727	4,302	2,456	141			162,115	99,428	164,342	88,200	126,628	60,082	42,941	28,118
$20,000 under $25,000	57,599	197,163	6,227	1,361	2,087	69	2,325	2,707	54,978	64,446	49,537	51,546	30,438	26,424	22,912	25,122
$25,000 under $30,000	30,928	145,353	4,671	1,235	1,104	106			24,170	45,271	23,763	33,753	11,412	11,183	14,073	22,570
$30,000 under $50,000	44,069	369,613	3,388	923	1,077	112			24,689	86,258	29,997	80,836	9,622	24,181	22,771	56,654
$50,000 under $100,000	20,783	357,051	1,597	616	567	56	334	701	13,109	99,717	10,286	52,048	2,715	14,339	8,660	37,709
$100,000 under $200,000	5,067	207,367	427	214	241	27	132	831	3,300	69,274	2,181	19,950	453	4,747	1,916	15,203
$200,000 under $500,000	1,578	166,875	129	72	96	13	33	359	1,043	54,998	603	23,238	116	13,967	541	9,271
$500,000 under $1,000,000	231	52,037	16	6	22	4	6	94	148	24,844	95	4,183	16	1,265	87	2,918
$1,000,000 or more	115	66,745	14	7	22	13	6	13	89	42,949	32	1,586	9	89	28	1,497
Total nontaxable returns	131,739	73,875	2,465	874	63,612	3,471	(*)	(*)	181,243	15,763	7,695,375	649,180	7,628,814	624,168	79,751	25,010
Returns under $5,000	677,921	229,459	3,420	535	90,645	4,825	(*)	(*)	1,537,516	167,949	14,992,221	1,698,712	14,700,635	1,642,214	333,375	56,498
Returns $5,000 under $10,000	656,534	465,899	198,388	9,977	27,096	1,223	11,019	4,831	1,400,412	257,813	4,667,064	822,299	4,452,880	768,767	228,452	53,532
Returns $10,000 under $15,000	267,352	335,274	158,152	17,963	9,216	533	(*)	(*)	533,486	154,866	968,865	281,703	892,032	239,201	89,077	42,501
Returns $15,000 or more	287,758	1,836,791	42,233	8,761	7,697	545	2,836	4,705	283,676	587,202	282,072	360,515	182,392	159,617	114,265	200,897

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimated based on samples-money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Amount	Salaries and wages (gross)		Business or professions				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	3,740,876	24,366,180	3,509,938	21,584,172	116,188	645,678	39,429	83,444	24,768	57,499	21,060	54,493	22,853	126,438	16,619	55,847
No adjusted gross income	11,442	-57,090	1,987	9,300	205	1,461	6,781	32,273	(*)	(*)	1,939	15,056	40	974	2,156	11,611
$1 under $1,000	94,711	54,893	80,214	50,811	6,363	3,522	(*)	(*)	2,964	1,499			(*)	(*)	(*)	(*)
$1,000 under $2,000	207,105	318,130	177,612	265,229	7,439	7,939	3,278	3,099	3,138	3,096	4,789	10,359	(*)	(*)	(*)	(*)
$2,000 under $3,000	313,154	785,574	281,922	680,590	15,030	28,200	(*)	(*)	5,663	7,322			-	-	(*)	(*)
$3,000 under $4,000	443,614	1,553,345	414,193	1,429,230	12,672	31,793	2,684	2,522	3,182	5,416	2,972	5,923	(*)	(*)	-	-
$4,000 under $5,000	530,422	2,379,964	510,374	2,251,258	12,485	38,331	2,731	3,721			(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	455,461	2,501,226	446,695	2,406,859	10,163	31,249	2,408	4,555	2,833	5,601						
$6,000 under $7,000	385,489	2,512,756	373,815	2,397,520	7,940	28,158	2,974	3,123			3,658	5,463				
$7,000 under $8,000	343,676	2,561,868	334,825	2,400,906	9,178	36,073	4,438	2,775	3,465	9,714	1,768	1,700	7,061	20,017	6,601	6,778
$8,000 under $9,000	241,265	2,040,226	230,195	1,897,594	3,718	21,721	(*)	(*)			(*)	(*)				
$9,000 under $10,000	185,046	1,760,945	172,286	1,595,155	3,429	25,025	1,442	1,116			(*)	(*)				
$10,000 under $11,000	143,581	1,505,587	139,778	1,417,434	3,945	18,969	2,172	3,282								
$11,000 under $12,000	96,291	1,106,340	90,681	980,322	2,460	17,610										
$12,000 under $13,000	80,305	1,004,164	76,144	901,666	1,834	10,084	1,888	3,102	1,847	10,223	1,311	2,904	4,074	8,831	2,712	4,843
$13,000 under $14,000	46,570	630,590	44,878	583,129	2,317	17,943										
$14,000 under $15,000	38,677	561,615	35,763	476,857	2,529	24,507	890	913								
$15,000 under $20,000	70,785	1,205,696	61,981	967,471	4,464	41,260	1,491	1,788	985	6,036			1,514	15,908	946	3,518
$20,000 under $25,000	25,415	568,859	20,047	380,816	3,045	50,278	628	1,871	385	6,119	878	2,449	1,487	3,926	(*)	(*)
$25,000 under $30,000	8,580	231,584	5,263	102,439	2,025	36,478	(*)	(*)	-	-			622	2,675	502	924
$30,000 under $50,000	12,054	447,963	7,114	193,432	3,240	83,275	463	1,572	211	1,584	291	2,593	1,398	12,130	1,049	4,643
$50,000 under $100,000	5,767	387,431	3,381	137,792	1,461	68,002	191	3,195	60	685	161	1,991	1,144	32,055	845	6,852
$100,000 under $200,000	1,122	149,395	607	36,815	206	16,587	76	3,328			75	1,406	263	14,162	198	5,638
$200,000 under $500,000	276	81,113	147	13,057	29	3,419	31	1,868	9	181	26	1,007	64	5,711	65	2,021
$500,000 under $1,000,000	45	29,014	22	4,048	9	2,705	1	24	-	-	5	187	12	1,401	14	1,987
$1,000,000 or more	23	44,992	14	4,442	2	1,089	1	511	1	13	2	88	4	4,514	11	1,826
Taxable returns, total	3,171,391	23,219,996	3,018,658	20,550,216	86,656	590,043	25,358	41,702	14,225	44,957	14,178	29,665	20,658	122,831	11,713	41,602
No adjusted gross income	21	-1,814	15	1,159	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	17	3,729
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	18,696	35,056	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	151,296	398,532	135,866	349,161	6,567	10,573	2,613	1,999	5,021	7,263	4,595	7,788	-	-	(*)	(*)
$3,000 under $4,000	377,881	1,326,509	357,616	1,242,332	8,098	20,493							(*)	(*)	-	-
$4,000 under $5,000	500,410	2,248,821	481,263	2,126,074	10,877	34,216	2,448	2,803					(*)	(*)	(*)	(*)
$5,000 under $6,000	442,761	2,430,948	434,422	2,341,584	9,595	29,353	2,408	4,555	2,691	4,963						
$6,000 under $7,000	382,516	2,494,028	371,251	2,382,528	7,674	26,899	2,691	2,814			3,658	5,463				
$7,000 under $8,000	343,662	2,561,764	334,825	2,400,906	9,164	35,334	4,438	2,775	3,037	8,481	1,768	1,700	7,061	20,017	4,590	2,551
$8,000 under $9,000	241,265	2,040,226	230,195	1,897,594	3,718	21,721	(*)	(*)			(*)	(*)				
$9,000 under $10,000	185,024	1,760,736	172,286	1,595,155	3,407	24,816	1,442	1,116			(*)	(*)				
$10,000 under $11,000	142,646	1,495,772	139,113	1,409,650	3,685	16,208	2,106	2,851								
$11,000 under $12,000	96,225	1,105,592	90,615	979,143	2,460	17,610										
$12,000 under $13,000	80,305	1,004,164	76,144	901,666	1,834	10,084	1,888	3,102	1,847	10,223	1,301	2,852	4,007	8,204	2,712	4,843
$13,000 under $14,000	46,453	628,998	44,812	583,073	2,200	16,393										
$14,000 under $15,000	38,677	561,615	35,763	476,857	2,529	24,507	890	913								
$15,000 under $20,000	70,580	1,202,266	61,865	966,483	4,413	40,656	1,337	1,401	985	6,036			1,514	15,908	946	3,518
$20,000 under $25,000	25,246	565,335	19,878	377,286	3,045	50,278	628	1,871	385	6,119	878	2,449	1,487	3,926	(*)	(*)
$25,000 under $30,000	8,570	231,286	5,253	101,539	2,025	36,478	(*)	(*)	-	-			612	2,639	502	924
$30,000 under $50,000	11,991	445,666	7,078	192,568	3,235	82,889	440	1,555	248	1,677	290	2,591	1,397	12,129	1,012	4,423
$50,000 under $100,000	5,712	384,079	3,339	137,278	1,460	67,830	191	3,195			161	1,991	1,131	32,042	841	6,107
$100,000 under $200,000	1,114	148,330	606	36,809	202	15,945	76	3,328			74	1,263	263	14,162	195	5,405
$200,000 under $500,000	274	80,608	146	12,941	29	3,419	31	1,868	9	181	26	1,007	64	5,711	64	2,002
$500,000 under $1,000,000	44	28,132	21	4,048	9	2,705	1	24	-	-	4	105	12	1,401	14	1,987
$1,000,000 or more	22	43,347	14	4,442	2	1,089	1	511	1	13	2	88	4	4,514	10	1,414
Total nontaxable returns	569,485	1,146,184	491,280	1,033,953	29,532	55,635	14,071	41,742	10,543	12,539	6,882	24,826	2,195	3,607	4,906	14,246
Returns under $5,000	1,600,448	5,034,816	1,466,302	4,686,418	54,194	111,246	18,605	47,810	14,972	17,343	11,465	32,349	5,210	5,108	3,105	14,162
Returns $5,000 under $10,0000	1,610,937	11,377,021	1,557,816	10,698,035	34,428	142,226	12,821	13,033	6,298	15,315	6,846	9,519	7,061	20,017	6,601	6,678
Returns $10,000 under $15,000	405,424	4,808,296	387,244	4,359,409	13,085	89,114	4,950	7,297	1,847	10,224	1,311	2,903	4,074	8,831	2,712	4,843
Returns $15,000 or more	124,067	3,146,046	98,576	1,840,311	14,481	303,093	3,053	15,302	1,651	14,618	1,438	9,722	6,508	92,481	4,156	30,064

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gain						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D[2]		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	3,850	32,040	1,917	9,149	152,225	315,585	119,739	309,247	32,523	6,339	55,617	36,074	8,770	13,383	2,930	6,772
No adjusted gross income	(*)	(*)	79	1,106	1,053	7,662	1,050	7,662	(*)	(*)	(*)	(*)	657	893	188	2,305
$1 under $1,000	-	-	(*)	(*)	2,333	1,614	3,463	3,134	(*)	(*)					(*)	(*)
$1,000 under $2,000	-	-	-	-	(*)	(*)			(*)	(*)					(*)	(*)
$2,000 under $3,000	(*)	(*)	-	-	10,545	2,343	8,546	1,953	(*)	(*)	8,081	3,111	1,559	547	(*)	(*)
$3,000 under $4,000	(*)	(*)	(*)	(*)	9,113	10,407	6,832	10,378	(*)	(*)					(*)	(*)
$4,000 under $5,000	(*)	(*)	-	-	15,963	7,603	11,683	7,335	(*)	(*)					-	-
$5,000 under $6,000	(*)	(*)	-	-	4,974	3,087	4,691	3,069	(*)	(*)					(*)	(*)
$6,000 under $7,000	-	-	-	-	8,212	6,582	8,212	6,582	-	-					(*)	(*)
$7,000 under $8,000	-	-	(*)	(*)	4,431	1,649	2,432	1,483	(*)	(*)	15,192	10,572	3,262	5,866	-	-
$8,000 under $9,000	-	-	-	-	14,698	20,787	14,415	20,783	(*)	(*)					-	-
$9,000 under $10,000	-	-	-	-	13,009	4,914	(*)	(*)	(*)	(*)					-	-
$10,000 under $11,000	(*)	(*)	-	-	9,764	6,565	7,108	6,219	5,478	2,596	(*)	(*)	(*)	(*)	(*)	(*)
$11,000 under $12,000	-	-	(*)	(*)	7,972	12,352	5,150	10,102			5,000	3,471	(*)	(*)	(*)	(*)
$12,000 under $13,000	(*)	(*)	(*)	(*)	7,478	8,179	6,555	8,119					-	-	-	-
$13,000 under $14,000	-	-	(*)	(*)	4,558	4,121	3,086	4,117	3,224	128	6,926	3,939	(*)	(*)	-	-
$14,000 under $15,000	-	-	-	-	4,567	12,097	3,738	12,035					(*)	(*)	-	-
$15,000 under $20,000	(*)	(*)	-	-	13,229	20,129	9,434	19,676	3,795	452	5,995	3,996				
$20,000 under $25,000	(*)	(*)			7,269	23,684	6,036	23,628	1,336	68	4,534	3,366	1,666	1,258	459	1,536
$25,000 under $30,000	(*)	(*)	461	417	3,373	18,652	3,270	18,640			1,305	983				
$30,000 under $50,000	495	5,330			4,537	28,496	3,872	28,381	665	115	2,266	1,783	429	1,946		
$50,000 under $100,000	448	9,827	105	1,013	2,594	33,924	2,455	33,843	176	81	1,413	1,154	195	691	131	467
$100,000 under $200,000	98	6,620	42	1,197	618	25,943	603	25,941	(*)	(*)	310	274	41	583	42	297
$200,000 under $500,000	26	3,451	16	646	191	21,926	190	21,926	1	(3)	53	47	16	74	18	296
$500,000 under $1,000,000	3	493	4	242	28	10,770	28	10,770	-	-	10	2	2	35	2	57
$1,000,000 or more	2	1,011	4	520	20	20,319	20	20,319	-	-	3	2	4	767	2	121
Taxable returns, total	1,798	30,827	1,813	7,281	138,307	303,775	106,674	297,725	31,670	6,050	48,922	31,839	6,485	12,072	1,419	3,173
No adjusted gross income	(*)	(*)	(*)	(*)	20	4,482	20	4,482	-	-	-	-	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-									-	-	-	-
$3,000 under $4,000	-	-	(*)	(*)	12,118	10,151	8,121	9,759	(*)	(*)	(*)	(*)	-	-	-	-
$4,000 under $5,000	(*)	(*)	-	-	15,821	7,603	11,541	7,335	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	-	-	-	-	4,549	2,780	4,266	2,762	(*)	(*)			(*)	(*)	(*)	(*)
$6,000 under $7,000	-	-	-	-	7,621	5,460	7,621	5,460	-	-			(*)	(*)	(*)	(*)
$7,000 under $8,000	-	-	-	-	4,421	1,649	(*)	(*)	(*)	(*)	13,142	8,522	(*)	(*)	-	-
$8,000 under $9,000	-	-	-	-	14,698	20,787	14,415	20,783	(*)	(*)			(*)	(*)	-	-
$9,000 under $10,000	-	-	-	-	13,009	4,914	(*)	(*)	(*)	(*)			(*)	(*)	-	-
$10,000 under $11,000	(*)	(*)	-	-	9,754	6,445	7,098	6,099	5,478	2,596	(*)	(*)	(*)	(*)	(*)	(*)
$11,000 under $12,000	-	-	(*)	(*)	7,972	12,352	5,150	10,102			5,000	3,471	(*)	(*)	(*)	(*)
$12,000 under $13,000	(*)	(*)	(*)	(*)	7,478	8,179	6,555	8,119					-	-	-	-
$13,000 under $14,000	-	-	(*)	(*)	4,558	4,121	3,086	4,117	3,224	128	6,926	3,939	(*)	(*)	-	-
$14,000 under $15,000	-	-	-	-	4,567	12,097	3,738	12,035					(*)	(*)	-	-
$15,000 under $20,000	(*)	(*)	-	-	13,163	19,913	9,368	19,460	3,795	452	5,907	3,908				
$20,000 under $25,000	(*)	(*)			7,269	23,684	6,036	23,628	1,336	68	4,365	3,281	1,599	1,246	449	1,339
$25,000 under $30,000	(*)	(*)	460	414	3,363	18,595	3,260	18,583			1,305	983				
$30,000 under $50,000	495	5,330			4,490	28,330	3,826	28,217	664	113	2,254	1,771	429	1,946		
$50,000 under $100,000	448	9,827	91	815	2,582	33,762	2,443	33,681	176	81	1,400	1,141	195	691	131	467
$100,000 under $200,000	98	6,620	38	1,089	616	25,585	601	25,582	(*)	(*)	309	273	41	583	41	170
$200,000 under $500,000	26	3,451	16	646	191	21,926	190	21,926	1	(3)	52	46	16	74	18	296
$500,000 under $1,000,000	3	493	4	242	28	10,770	28	10,770	-	-	10	9	2	35	2	57
$1,000,000 or more	2	1,011	3	8	19	20,196	19	20,196	-	-	3	2	4	767	2	121
Total nontaxable returns	(*)	(*)	104	1,868	13,918	11,813	13,065	11,524	(*)	(*)	6,695	4,236	2,285	1,310	1,511	3,601
Returns under $5,000	(*)	(*)	223	1,446	40,703	31,409	31,574	30,462	(*)	(*)	8,416	3,399	2,216	1,441	1,632	3,308
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	45,324	37,019	36,620	35,070	(*)	(*)	15,192	10,572	3,262	5,865	(*)	(*)
Returns $10,000 under $15,000	(*)	(*)	(*)	(*)	34,339	43,315	25,637	40,592	8,702	2,723	16,120	10,490	(*)	(*)	(*)	(*)
Returns $15,000 or more	1,511	29,667	632	4,036	31,859	203,843	25,908	203,125	5,988	718	15,889	11,615	2,353	5,353	654	2,775

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross assets	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	255,165	517,932	1,167,415	778,000	86,972	209,551	116,379	165,699	85,706	69,906	7,271	26,530	131	385
No adjusted gross income	2,119	4,126	3,283	3,895	(*)	(*)	953	1,635	1,134	5,361	391	769	(*)	(*)
$1 under $1,000	(*)	(*)	7,787	1,271			(*)	(*)			-	-	-	-
$1,000 under $2,000	11,600	5,823	43,893	24,070			13,740	8,011	8,290	4,288	(*)	(*)	-	-
$2,000 under $3,000	11,475	6,338	66,630	31,710	39,734	64,426	7,905	8,110			-	-	-	-
$3,000 under $4,000	8,583	6,561	88,963	53,672			7,896	14,182	23,055	12,290	(*)	(*)	-	-
$4,000 under $5,000	11,967	11,766	100,027	41,569			12,094	5,561			(*)	(*)	-	-
$5,000 under $6,000	19,882	20,485	112,783	34,767			10,312	10,120			-	-	-	-
$6,000 under $7,000	12,930	10,460	107,372	45,661			11,347	7,336	10,325	6,943	(*)	(*)	-	-
$7,000 under $8,000	20,189	6,788	127,538	52,159	27,117	67,381	10,767	12,517			(*)	(*)	-	-
$8,000 under $9,000	17,695	23,107	92,315	50,779					13,830	5,057	-	-	-	-
$9,000 under $10,000	27,372	50,304	95,410	59,821			11,138	22,972	3,344	4,137	(*)	(*)	-	-
$10,000 under $11,000	17,122	15,897	70,677	43,574			3,899	8,026	3,238	2,686			-	-
$11,000 under $12,000	15,692	19,112	53,767	53,586			(*)	(*)	3,429	3,766			-	-
$12,000 under $13,000	13,557	19,702	48,563	43,767	12,525	38,485	3,452	4,608	4,723	5,177	2,608	600	-	-
$13,000 under $14,000	5,672	2,307	26,270	12,562			(*)	(*)	3,574	3,246			(*)	(*)
$14,000 under $15,000	9,333	8,814	26,422	21,679			3,435	2,844	(*)	(*)			-	-
$15,000 under $20,000	20,941	37,366	50,782	61,629	4,721	23,957	5,231	11,192	4,637	4,593			-	-
$20,000 under $25,000	11,154	51,418	21,097	36,707	1,502	5,418	3,490	4,290	1,220	1,955	1,630	8,539	-	-
$25,000 under $30,000	4,450	24,852	7,121	25,429	(*)	(*)	(*)	(*)	897	1,886			-	-
$30,000 under $50,000	7,389	44,174	10,185	33,595	519	5,497	2,369	23,977	1,447	2,852	652	1,043		
$50,000 under $100,000	4,174	59,724	5,203	26,832	425	2,222	1,122	9,941	669	2,660	464	6,256	70	328
$100,000 under $200,000	923	39,269	1,008	10,796	82	609	220	2,459	177	1,694	104	3,186		
$200,000 under $500,000	254	27,927	253	4,928	19	88	50	1,295	52	541	44	1,622	5	22
$500,000 under $1,000,000	37	8,899	43	1,136	5	7	11	258	9	125	8	460	2	8
$1,000,000 or more	23	11,446	23	2,406	2	3	4	303	4	56	5	1,419	-	-
Taxable returns, total	233,279	494,111	1,063,366	714,447	70,055	186,000	88,790	134,632	75,779	58,697	6,755	24,577	129	377
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000			(*)	(*)	-	-					-	-	-	-
$2,000 under $3,000	15,427	8,164	34,926	13,585			8,318	10,315			-	-	-	-
$3,000 under $4,000			73,063	43,559	22,832	40,910			22,794	11,839	(*)	(*)	-	-
$4,000 under $5,000	11,684	11,752	95,040	40,050			11,952	5,465			(*)	(*)	-	-
$5,000 under $6,000	17,883	18,556	110,782	30,889			8,313	3,548			-	-	-	-
$6,000 under $7,000	12,788	10,411	107,064	45,508			11,296	7,192	10,325	6,943	(*)	(*)	-	-
$7,000 under $8,000	20,179	6,784	127,526	52,138	27,117	67,381	10,767	12,517			(*)	(*)	-	-
$8,000 under $9,000	17,695	23,107	92,315	50,779					13,830	5,057	-	-	-	-
$9,000 under $10,000	27,350	50,303	95,410	59,821			11,138	22,972	3,344	4,137	(*)	(*)	-	-
$10,000 under $11,000	17,112	15,897	70,667	43,560			3,899	8,026	(*)	(*)			-	-
$11,000 under $12,000	15,692	19,112	53,767	53,586			(*)	(*)	3,429	3,766			-	-
$12,000 under $13,000	13,557	19,702	48,563	43,767	12,525	38,485	3,452	4,608	4,723	5,177	2,608	600	-	-
$13,000 under $14,000	5,622	2,273	26,270	12,562			(*)	(*)	3,508	3,197			(*)	(*)
$14,000 under $15,000	9,333	8,814	26,422	21,679			3,435	2,844	(*)	(*)			-	-
$15,000 under $20,000	20,787	36,525	50,627	60,138	4,721	23,957	5,181	11,165	4,548	4,354			-	-
$20,000 under $25,000	10,985	51,346	20,928	36,699	1,502	5,418	3,490	4,290	1,220	1,955	1,620	8,538	-	-
$25,000 under $30,000	4,440	24,573	7,111	25,404	(*)	(*)	(*)	(*)	887	1,882			-	-
$30,000 under $50,000	7,362	43,776	10,124	33,291	519	5,497	2,324	23,959	1,444	2,518	617	668		
$50,000 under $100,000	4,144	58,917	5,148	24,927	412	2,188	1,122	9,941	656	2,648	451	6,254	70	328
$100,000 under $200,000	917	38,751	1,000	10,642	82	609	219	2,459	176	1,689	103	3,169		
$200,000 under $500,000	252	27,732	251	4,716	19	88	50	1,295	52	541	44	1,622	5	22
$500,000 under $1,000,000	36	7,945	42	1,065	5	7	11	258	8	64	8	460	2	8
$1,000,000 or more	22	9,444	22	1,969	2	3	4	303	3	54	4	1,409	-	-
Total nontaxable returns	21,886	23,820	104,049	63,551	16,917	23,550	27,589	31,065	9,927	11,207	516	1,953	(*)	(*)
Returns under $5,000	46,376	35,880	310,583	156,186	39,737	64,429	45,719	40,102	32,479	21,938	1,024	2,473	(*)	(*)
Returns $5,000 under $10,000	98,068	111,142	535,418	243,188	27,117	67,382	43,564	52,945	27,499	16,137	(*)	(*)	-	-
Returns $10,000 under $15,000	61,376	65,833	225,699	175,167	12,525	38,485	13,882	18,177	16,616	15,468	2,608	600	(*)	(*)
Returns $15,000 or more	49,345	305,075	95,715	203,456	7,593	39,255	13,214	54,476	9,112	16,362	2,907	22,525	77	358

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	29,141	82,032	3,388	2,606	187,083	11,947	88,729	248,902	113,190	35,886	206,140	166,420	63,106	29,011
No adjusted gross income	(*)	(*)	(*)	(*)	219	83	(*)	(*)	770	-17,112	(*)	(*)	-	-
$1 under $1,000	-	-	-	-			-	-					-	-
$1,000 under $2,000	-	-	-	-	23,610	1,089			12,427	5,465	13,856	13,765		
$2,000 under $3,000	(*)	(*)	-	-			31,960	48,741					20,551	9,742
$3,000 under $4,000	-	-	-	-					9,741	2,058	19,122	16,222		
$4,000 under $5,000	(*)	(*)	-	-	12,907	477			18,477	8,014	25,701	18,557		
$5,000 under $6,000	(*)	(*)	(*)	(*)	25,168	988	16,553	22,381	11,789	-2,401	23,404	23,205		
$6,000 under $7,000	(*)	(*)	-	-	31,111	1,242			13,358	4,464	28,125	10,846		
$7,000 under $8,000	(*)	(*)	-	-	19,185	834	25,073	54,496	14,487	2,132	10,960	7,051	36,245	14,844
$8,000 under $9,000	(*)	(*)	-	-	19,361	1,263					12,915	7,144		
$9,000 under $10,000	(*)	(*)	-	-	12,762	964			9,565	489	24,550	11,207		
$10,000 under $11,000	(*)	(*)	(*)	(*)	10,676	959			3,391	2,996	9,486	9,156		
$11,000 under $12,000	(*)	(*)	-	-	5,076	388					9,308	6,494		
$12,000 under $13,000	(*)	(*)	(*)	(*)	5,599	471	10,007	53,839	5,190	6,176	4,394	4,408	4,465	2,807
$13,000 under $14,000	-	-	-	-	(*)	(*)			4,672	1,904	(*)	(*)		
$14,000 under $15,000	(*)	(*)	(*)	(*)	5,805	605			(*)	(*)	3,686	4,885		
$15,000 under $20,000	2,758	13,348	-	-	8,095	793	2,292	16,298	3,604	6,113	6,724	7,094		
$20,000 under $25,000	2,279	11,035	-	-	2,666	497			1,109	-1,007	4,519	6,133		
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	1,889	24,908	773	4,358	1,362	2,276	1,752	1,494
$30,000 under $50,000	1,193	7,962	(*)	(*)	891	239	799	22,359	1,370	5,645	2,564	8,730		
$50,000 under $100,000	715	11,734	-	-	562	445	129	4,800	771	3,495	1,086	3,295		
$100,000 under $200,000	189	4,005	(*)	(*)	114	196	(*)	(*)	208	1,657	147	709	91	123
$200,000 under $500,000	63	3,621	3	55	23	135	3	77	70	279	23	176	1	1
$500,000 under $1,000,000	11	1,553	1	3	4	6	-	-	15	-112	2	6	1	(*)
$1,000,000 or more	6	121	-	-	1	19	1	20	9	225	-	-	-	-
Taxable returns, total	27,030	78,672	1,102	882	175,516	11,146	77,591	236,501	97,813	46,759	192,314	146,359	60,822	23,619
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	-	-	17	-1,545	(*)	(*)	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	-	-	(*)	(*)			11,599	4,408	(*)	(*)		
$3,000 under $4,000	-	-	-	-	(*)	(*)	20,836	36,998			16,557	15,237	18,270	4,400
$4,000 under $5,000	(*)	(*)	-	-	12,907	477			16,479	6,466	24,993	18,422		
$5,000 under $6,000	(*)	(*)	-	-	25,168	988	16,553	22,381	(*)	(*)	21,405	19,325		
$6,000 under $7,000	(*)	(*)	-	-	31,111	1,242			13,335	4,461	28,125	10,846		
$7,000 under $8,000	(*)	(*)	-	-	19,183	819	25,073	54,496	14,487	2,132	10,948	7,021	36,245	14,844
$8,000 under $9,000	(*)	(*)	-	-	19,361	1,263					12,915	7,144		
$9,000 under $10,000	(*)	(*)	-	-	12,762	964			9,565	489	24,550	11,207		
$10,000 under $11,000	(*)	(*)	(*)	(*)	10,676	959			3,391	2,996	8,821	8,408		
$11,000 under $12,000	(*)	(*)	-	-	5,076	388					9,308	6,494		
$12,000 under $13,000	(*)	(*)	(*)	(*)	5,599	471	10,007	53,839	5,190	6,176	4,394	4,408	4,465	2,807
$13,000 under $14,000	-	-	-	-	(*)	(*)			4,672	1,904	(*)	(*)		
$14,000 under $15,000	(*)	(*)	(*)	(*)	5,805	605			(*)	(*)	3,686	4,885		
$15,000 under $20,000	2,692	13,345	-	-	8,095	793	2,292	16,298	3,604	6,113	6,658	7,057		
$20,000 under $25,000	2,279	11,035	-	-	2,666	497			1,109	-1,007	4,519	6,133		
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	1,889	24,908	773	4,358	1,362	2,276	1,752	1,494
$30,000 under $50,000	1,169	7,914	(*)	(*)	891	239	799	22,359	1,335	5,827	2,529	8,702		
$50,000 under $100,000	712	11,730	-	-	549	431	117	4,161	771	3,495	1,086	3,295		
$100,000 under $200,000	185	3,970	(*)	(*)	114	196	(*)	(*)	208	1,657	145	659	89	73
$200,000 under $500,000	63	3,621	3	55	23	135	3	77	69	279	23	176	1	1
$500,000 under $1,000,000	10	1,552	1	3	4	6	-	-	15	-112	1	6	-	-
$1,000,000 or more	5	121	-	-	1	19	1	20	9	225	-	-	-	-
Total nontaxable returns	2,111	3,360	(*)	(*)	11,567	801	11,138	12,400	15,377	-10,872	13,826	20,060	(*)	(*)
Returns under $5,000	4,287	8,675	(*)	(*)	36,736	1,648	31,962	48,759	41,415	-1,575	59,160	50,911	20,551	9,742
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	107,587	5,292	41,626	76,877	49,199	4,684	99,954	59,452	36,245	14,843
Returns $10,000 under $15,000	4,304	1,984	(*)	(*)	29,955	2,615	10,007	53,838	14,647	12,124	30,599	27,635	(*)	(*)
Returns $15,000 or more	8,225	58,674	370	602	12,805	2,392	5,134	69,426	7,929	20,655	16,427	28,418	1,845	1,618

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	24,685	17,481	118,221	113,478	4,756	6,449	5,606,463	2,416,336	2,627,732	2,015,183	2,114,911	401,153	512,822	1,313,098	2,978,734
No adjusted gross income	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-			-	-	100,845	93,719	98,419	93,719	98,419	-	-	4,030	8,567
$1,000 under $2,000	(*)	(*)	15,573	14,862	-	-	219,453	204,067	213,311	204,067	213,311	-	-		
$2,000 under $3,000	(*)	(*)			(*)	(*)	344,576	292,220	306,645	292,220	306,645	-	-	20,934	37,931
$3,000 under $4,000	(*)	(*)			-	-	514,050	360,959	377,748	358,960	377,008	(*)	(*)	82,655	136,303
$4,000 under $5,000	(*)	(*)	13,287	16,204	(*)	(*)	667,945	350,961	368,509	350,961	368,509	-	-	179,461	299,436
$5,000 under $6,000	(*)	(*)	14,985	16,812	(*)	(*)	579,736	315,519	331,295	315,519	331,295	-	-	139,942	248,441
$6,000 under $7,000	(*)	(*)	14,135	7,866	-	-	542,913	213,683	224,367	213,683	224,367	-	-	171,806	318,546
$7,000 under $8,000	(*)	(*)	10,450	8,998	(*)	(*)	510,959	170,064	177,829	167,924	176,320	(*)	(*)	173,612	333,130
$8,000 under $9,000	(*)	(*)			-	-	347,101	138,749	152,162	18,130	19,037	120,619	133,126	102,516	194,938
$9,000 under $10,000	-	-	16,664	7,667	(*)	(*)	317,108	89,303	109,554	-	-	89,303	109,554	95,743	207,554
$10,000 under $11,000	(*)	(*)	8,538	8,223	(*)	(*)	290,079	62,307	83,677	-	-	62,307	83,677	81,274	206,402
$11,000 under $12,000	(*)	(*)	5,598	4,347	(*)	(*)	209,647	40,492	58,793	-	-	40,492	58,793	55,799	150,854
$12,000 under $13,000	(*)	(*)			(*)	(*)	189,746	25,406	37,706	-	-	25,406	37,706	54,899	152,040
$13,000 under $14,000	-	-	8,330	8,156	-	-	116,337	19,910	29,865	-	-	19,910	29,865	26,660	86,472
$14,000 under $15,000	(*)	(*)			(*)	(*)	98,042	12,447	18,670	-	-	12,447	18,670	26,230	79,373
$15,000 under $20,000			4,145	3,637	(*)	(*)	197,951	19,900	29,235	-	-	19,900	29,235	50,885	168,716
$20,000 under $25,000	2,408	2,995	2,884	3,787	794	1,215	95,619	3,783	5,675	-	-	3,783	5,675	21,632	89,945
$25,000 under $30,000			(*)	(*)	(*)	(*)	39,106	734	1,101	-	-	734	1,101	7,846	38,005
$30,000 under $50,000			1,698	6,661	786	1,665	75,798	1,900	2,850	-	-	1,900	2,850	10,154	72,948
$50,000 under $100,000	(*)	(*)	463	1,639	584	1,342	77,630	197	296	-	-	197	296	5,570	77,335
$100,000 under $200,000	(*)	(*)	53	450	74	182	33,722	(*)	(*)	-	-	(*)	(*)	1,107	33,700
$200,000 under $500,000	1	3	10	142	12	30	19,749	1	2	-	-	1	2	275	19,747
$500,000 under $1,000,000	-	-	1	6	-	-	7,512	-	-	-	-	-	-	45	7,512
$1,000,000 or more	-	-	-	-	-	-	10,839	-	-	-	-	-	-	23	10,839
Taxable returns, total	21,554	14,847	109,681	101,518	4,602	6,375	4,912,572	1,919,129	2,106,293	1,518,066	1,593,602	401,063	512,693	1,252,241	2,806,283
No adjusted gross income	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	19,447	18,696	19,447	18,696	19,447	-	-	-	-
$2,000 under $3,000	-	-			(*)	(*)	160,195	141,820	148,727	141,820	148,727	-	-	9,476	11,468
$3,000 under $4,000	(*)	(*)	23,563	26,097	-	-	424,052	312,735	327,012	310,736	326,273	(*)	(*)	65,146	97,039
$4,000 under $5,000	(*)	(*)			-	-	611,342	338,546	355,473	338,546	355,473	-	-	161,864	255,869
$5,000 under $6,000	(*)	(*)	12,986	12,932	(*)	(*)	552,663	308,959	324,407	308,959	324,407	-	-	133,802	228,256
$6,000 under $7,000	(*)	(*)	14,135	7,866	-	-	532,142	213,257	223,920	213,257	223,920	-	-	169,259	308,223
$7,000 under $8,000	(*)	(*)	10,450	8,998	(*)	(*)	510,867	170,062	177,827	167,922	176,318	(*)	(*)	173,600	333,041
$8,000 under $9,000	(*)	(*)			-	-	347,101	138,749	152,162	18,130	19,037	120,619	133,126	102,516	194,938
$9,000 under $10,000	-	-	16,664	7,667	(*)	(*)	317,081	89,281	109,527	-	-	89,281	109,527	95,743	207,554
$10,000 under $11,000	(*)	(*)	7,873	7,475	(*)	(*)	282,040	62,307	83,677	-	-	62,307	83,677	80,339	198,363
$11,000 under $12,000	(*)	(*)	5,598	4,347	(*)	(*)	209,047	40,492	58,793	-	-	40,492	58,793	55,733	150,254
$12,000 under $13,000	(*)	(*)			(*)	(*)	189,746	25,406	37,706	-	-	25,406	37,706	54,899	152,040
$13,000 under $14,000	-	-	8,330	8,156	-	-	116,114	19,844	29,766	-	-	19,844	29,766	26,609	86,348
$14,000 under $15,000	(*)	(*)			(*)	(*)	98,042	12,447	18,670	-	-	12,447	18,670	26,230	79,373
$15,000 under $20,000			4,079	3,600	(*)	(*)	195,546	19,900	29,235	-	-	19,900	29,235	50,680	166,311
$20,000 under $25,000	2,408	2,995	2,884	3,787	794	1,215	95,345	3,783	5,675	-	-	3,783	5,675	21,463	89,671
$25,000 under $30,000			(*)	(*)	(*)	(*)	38,699	734	1,101	-	-	734	1,101	7,836	37,598
$30,000 under $50,000			1,663	6,633	786	1,665	73,342	1,898	2,847	-	-	1,898	2,847	10,093	70,495
$50,000 under $100,000	(*)	(*)	463	1,639	584	1,342	72,103	197	296	-	-	197	296	5,515	71,807
$100,000 under $200,000	(*)	(*)	53	450	74	182	32,862	(*)	(*)	-	-	(*)	(*)	1,099	32,840
$200,000 under $500,000	1	3	10	142	12	30	19,157	1	2	-	-	1	2	273	19,156
$500,000 under $1,000,000	-	-	1	6	-	-	6,503	-	-	-	-	-	-	44	6,503
$1,000,000 or more	-	-	-	-	-	-	9,136	-	-	-	-	-	-	22	9,136
Total nontaxable returns	( )	(*)	8,540	11,960	( )	(*)	693,891	497,207	521,439	497,117	521,310	(*)	( )	60,857	172,453
Returns under $5,000	(*)1	(*)	29,341	33,435	(*)	(*)	1,846,870	1,301,926	1,364,632	1,299,927	1,363,893	(*)	(*)	287,080	482,237
Returns $5,000 under $10,000	(*)	(*)	56,234	41,343	(*)	(*)	2,297,816	927,318	995,208	715,256	751,019	212,062	244,189	683,619	1,302,608
Returns $10,000 under $15,000	(*)	(*)	22,466	20,726	(*)	(*)	903,851	160,562	228,710	-	-	160,562	228,710	244,862	675,141
Returns $15,000 or more	2,437	3,265	10,180	17,975	2,917	5,560	557,926	26,530	39,179	-	-	26,530	39,179	97,537	518,747

Footnotes at end of table

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[4]	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of exemptions	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	8,875,631	5,985,187	564,995	3,175,881	13,430,697	2,551,330	18,718	2,874	14,735	3,242	9,552	6,109		
No adjusted gross income	25,986	17,444	11,442	-	-	-	-	-	-	-	-	-		
$1 under $1,000	195,378	131,802	94,711	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	456,892	307,426	188,125	18,980	2,904	401	-	-			-	-		
$2,000 under $3,000	719,290	485,385	161,716	151,438	86,427	12,407	-	-			-	-		
$3,000 under $4,000	987,429	665,872	63,452	380,162	407,423	59,415	(*)	(*)	2,474	219	-	-		
$4,000 under $5,000	1,274,636	861,023	29,588	500,834	870,541	131,777	(*)	(*)			(*)	(*)		
$5,000 under $6,000	1,140,784	769,415		442,903	1,155,041	183,584	(*)	(*)			-	-		
$6,000 under $7,000	886,623	597,792	14,811	383,248	1,372,277	225,640	(*)	(*)	3,035	433	-	-		
$7,000 under $8,000	824,960	556,114		343,664	1,494,848	251,110	(*)	(*)			-	-		
$8,000 under $9,000	605,645	407,972	-	241,265	1,285,153	221,558	(*)	(*)	1,229	247	(*)	(*)		
$9,000 under $10,000	433,497	292,379	-	185,046	1,151,459	203,344	(*)	(*)			-	-		
$10,000 under $11,000	342,891	230,791	(*)	142,706	984,879	177,974	-	-	(*)	(*)	(*)	(*)		
$11,000 under $12,000	236,932	159,592	(*)	96,224	737,136	136,349	(*)	(*)	(*)	(*)	-	-		
$12,000 under $13,000	203,157	136,894	-	80,305	677,525	127,443	(*)	(*)	-	-	(*)	(*)		
$13,000 under $14,000	123,761	83,539	-	46,570	430,713	82,835	-	-	720	294	-	-		
$14,000 under $15,000	94,016	63,460	-	38,677	400,112	78,426	-	-	637	103	(*)	(*)		
$15,000 under $20,000	175,237	118,076		70,697	889,776	185,465			1,408	282	(*)	(*)		
$20,000 under $25,000	69,257	46,715	140	25,399	427,049	96,448	3,355	485	1,263	172	1,285	944		
$25,000 under $30,000	23,578	15,915		8,570	176,692	42,781			445	126	(*)	(*)		
$30,000 under $50,000	35,084	23,678		12,028	349,251	97,303			1,499	534	547	122		
$50,000 under $100,000	16,440	11,095	63	5,711	301,113	113,037	183	26	1,101	413	446	413		
$100,000 under $200,000	3,181	2,146		1,115	113,679	53,827	39	5	227	155	144	864		
$200,000 under $500,000	786	530	3	273	60,984	34,717	16	2	87	103	59	196		
$500,000 under $1,000,000	124	84	1	44	21,549	13,380	2	(3)	15	20	13	9		
$1,000,000 or more	67	45	1	22	34,166	22,109	6	1	9	38	5	889		
Taxable returns, total	7,251,876	4,889,923	43	3,171,348	13,420,097	2,549,330	16,720	2,506	12,462	2,587	9,290	5,130		
No adjusted gross income	62	42	21	-	-	-	-	-	-	-	-	-		
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-		
$1,000 under $2,000	18,979	12,768	-	18,696	2,840	393	-	-	-	-	-	-		
$2,000 under $3,000	225,259	151,979	-	151,296	86,358	12,402	-	-	(*)	(*)	-	-		
$3,000 under $4,000	737,706	497,837	-	377,881	404,620	59,017	-	-	(*)	(*)	-	-		
$4,000 under $5,000	1,137,694	767,670	(*)	500,409	869,844	131,673	(*)	(*)	(*)	(*)	(*)	(*)		
$5,000 under $6,000	1,072,447	723,288	-	442,761	1,154,997	183,578	(*)	(*)			-	-		
$6,000 under $7,000	876,547	590,970	-	382,516	1,370,916	225,431	(*)	(*)	2,161	218	-	-		
$7,000 under $8,000	824,878	556,058	-	343,662	1,494,839	251,109	(*)	(*)			-	-		
$8,000 under $9,000	605,645	407,972	-	241,265	1,285,153	221,558	(*)	(*)			-	-		
$9,000 under $10,000	433,475	292,364	-	185,024	1,151,291	203,314	(*)	(*)	1,205	215	(*)	(*)		
$10,000 under $11,000	340,094	228,903	-	142,646	984,829	177,967	-	-	(*)	(*)	-	-		
$11,000 under $12,000	236,668	159,414	(*)	96,224	737,136	136,349	(*)	(*)	(*)	(*)	(*)	(*)		
$12,000 under $13,000	203,157	136,894	-	80,305	677,525	127,443	(*)	(*)	-	-	-	-		
$13,000 under $14,000	123,423	83,311	-	46,453	429,574	82,613	-	-	(*)	(*)	(*)	(*)		
$14,000 under $15,000	94,016	63,460	-	38,677	400,112	78,426	-	-	637	103	-	-		
$15,000 under $20,000	174,755	117,760	-	70,580	888,960	185,312			1,357	255	(*)	(*)		
$20,000 under $25,000	68,412	46,144	(*)	25,230	424,369	95,856	3,355	485	1,263	172	1,116	353		
$25,000 under $30,000	23,548	15,895	-	8,570	176,692	42,781			445	126	(*)	(*)		
$30,000 under $50,000	34,746	23,450	(*)	11,990	348,875	97,220			1,486	530	522	42		
$50,000 under $100,000	16,247	10,965	(*)	5,711	301,113	113,037	183	26	1,101	413	446	413		
$100,000 under $200,000	3,154	2,128	(*)	1,113	113,355	53,645	39	5	227	155	142	682		
$200,000 under $500,000	779	526	1	273	60,984	34,717	16	2	87	103	59	196		
$500,000 under $1,000,000	119	80	-	44	21,549	13,380	2		15	20	13	9		
$1,000,000 or more	66	45	-	22	34,166	22,109	6	1	9	38	5	889		
Total nontaxable returns	1,623,755	1,095,263	564,952	4,533	10,602	2,001	(*)	(*)	2,273	656	(*)	(*)		
Returns under $5,000	3,659,611	2,468,955	549,034	1,015,414	1,367,296	204,000	(*)	(*)	2,474	218	(*)	(*)		
Returns $5,000 under $10,000	3,891,509	2,623,672	14,811	1,596,126	6,458,778	1,085,237	(*)	(*)	4,264	680	(*)	(*)		
Returns $10,000 under $15,000	1,000,757	674,276	(*)	404,482	3,230,366	603,027	(*)	(*)	1,943	499	(*)	(*)		
Returns $15,000 or more	323,754	218,283	208	123,859	2,374,258	659,067	3,601	519	6,054	1,844	2,897	3,621		

Estimates not shown because of high sampling variability.

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	3,209,357	2,580,660	3,171,346	2,539,108	415	3,252	562	310	126,953	37,678			3,575,480	3,155,339	3,447,281	2,765,082
No adjusted gross income	2,230	663	-	-	21	349	(*)	(*)	2,210	314			2,442	1,614	1,500	885
$1 under $1,000	5,722	333	-	-	-	-	-	-	5,722	333			77,677	3,577	75,084	3,304
$1,000 under $2,000	29,058	1,428	18,696	393	-	-	(*)	(*)	10,721	1,028			179,283	19,518	172,831	18,362
$2,000 under $3,000	162,025	15,237	151,296	12,387	-	-	-	-	19,578	2,849			275,837	51,149	266,658	48,849
$3,000 under $4,000	381,463	61,546	377,881	58,972	-	-	-	-	12,529	2,565			410,210	124,328	401,867	121,657
$4,000 under $5,000	501,877	134,579	500,409	131,179	(*)	(*)	-	-	12,776	3,376			520,543	219,881	507,809	214,114
$5,000 under $6,000	445,470	187,533	442,761	183,391	-	-	-	-	11,030	3,899			448,903	268,337	440,133	259,450
$6,000 under $7,000	383,208	228,145	382,516	225,366	-	-	(*)	(*)	8,008	2,739			381,065	330,662	372,683	293,880
$7,000 under $8,000	343,676	254,711	343,662	250,738	-	-	(*)	(*)	10,543	3,966			340,199	315,018	330,827	303,606
$8,000 under $9,000	241,265	223,032	241,265	220,438	-	-	-	-	5,217	2,593			238,236	265,519	228,196	255,644
$9,000 under $10,000	185,046	203,917	185,024	202,343	-	-	-	-	3,005	1,573			180,095	244,488	169,937	229,265
$10,000 under $11,000	142,906	178,518	142,646	177,321	(*)	(*)	-	-	2,727	1,188			142,504	219,354	139,493	209,844
$11,000 under $12,000	96,225	137,151	96,224	135,952	(*)	(*)	(*)	(*)	2,524	1,140			95,037	163,370	88,687	149,939
$12,000 under $13,000	80,305	127,145	80,305	126,684	-	-	-	-	1,408	461			78,903	147,636	76,144	139,915
$13,000 under $14,000	46,570	83,609	46,453	82,541	-	-	-	-	2,100	1,068			46,078	99,957	44,735	95,164
$14,000 under $15,000	38,677	79,656	38,677	78,321	-	-	-	-	2,766	1,336			37,881	85,399	35,034	77,278
$15,000 under $20,000	70,631	187,228	70,580	184,817	-	-	(*)	(*)	4,774	2,403			69,164	199,376	61,406	168,703
$20,000 under $25,000	25,246	96,872	25,230	95,166	(*)	(*)	-	-	3,072	1,560			24,445	93,665	19,270	67,412
$25,000 under $30,000	8,570	43,359	8,570	42,566	-	-	} 153	160	1,467	793			8,052	41,049	4,859	20,463
$30,000 under $50,000	12,017	98,271	11,990	96,598	(*)	(*)			2,853	1,469			11,857	95,497	6,324	40,689
$50,000 under $100,000	5,713	113,380	5,711	112,185	123	331			1,613	864			5,623	100,470	3,142	31,890
$100,000 under $200,000	1,117	53,676	1,111	52,801	107	730	25	15	250	131			1,105	45,682	524	9,382
$200,000 under $500,000	274	35,013	273	34,417	67	525	14	46	46	24			273	27,023	114	3,366
$500,000 under $1,000,000	44	13,675	44	13,351	18	315	6	6	8	4			45	8,395	17	949
$1,000,000 or more	22	21,933	22	21,181	10	748	2	1	6	2			23	14,375	7	1,072
Taxable returns, total	3,171,391	2,574,481	3,171,346	2,539,108	415	3,252	461	296	89,054	31,512			3,096,514	3,083,773	2,984,191	2,699,811
No adjusted gross income	21	350	-	-	21	349	(*)	(*)	(*)	(*)			15	162	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-			-	-	-	-
$1,000 under $2,000	18,696	446	18,696	393	-	-	-	-	(*)	(*)			18,271	3,507	(*)	(*)
$2,000 under $3,000	151,296	13,630	151,296	12,387	-	-	-	-	8,849	1,243			136,614	29,907	131,586	28,649
$3,000 under $4,000	377,881	60,805	377,881	58,972	-	-	-	-	8,947	1,773			357,630	111,768	349,638	109,320
$4,000 under $5,000	500,410	134,248	500,409	131,179	(*)	(*)	-	-	11,309	3,045			491,007	213,550	478,698	207,827
$5,000 under $6,000	442,761	186,174	442,761	183,391	-	-	-	-	8,321	2,539			436,488	262,701	429,859	255,821
$6,000 under $7,000	382,516	227,961	382,516	225,366	-	-	(*)	(*)	7,316	2,555			378,375	299,008	370,402	292,417
$7,000 under $8,000	343,662	254,696	343,662	250,738	-	-	-	-	10,529	3,958			340,185	314,971	330,827	303,606
$8,000 under $9,000	241,265	223,032	241,265	220,438	-	-	-	-	5,217	2,593			238,236	265,519	228,196	255,644
$9,000 under $10,000	185,024	203,904	185,024	202,343	-	-	-	-	2,983	1,560			180,095	244,488	169,937	229,265
$10,000 under $11,000	142,646	178,366	142,646	177,321	(*)	(*)	-	-	2,467	1,036			141,636	218,023	138,828	208,693
$11,000 under $12,000	96,225	137,151	96,224	135,952	(*)	(*)	(*)	(*)	2,524	1,140			94,971	163,175	88,621	149,744
$12,000 under $13,000	80,305	127,145	80,305	126,684	-	-	-	-	1,408	461			78,903	147,636	76,144	139,915
$13,000 under $14,000	46,453	83,541	46,453	82,541	-	-	-	-	1,983	999			45,961	99,862	44,669	95,159
$14,000 under $15,000	38,677	79,656	38,677	78,321	-	-	-	-	2,766	1,336			37,881	85,399	35,034	77,278
$15,000 under $20,000	70,580	187,214	70,580	184,817	-	-	(*)	(*)	4,723	2,390			68,959	199,083	61,290	168,576
$20,000 under $25,000	25,246	96,872	25,230	95,166	(*)	(*)	-	-	3,072	1,560			24,445	93,665	19,270	67,412
$25,000 under $30,000	8,570	43,359	8,570	42,566	-	-	} 152	160	1,467	793			8,042	40,659	4,849	20,073
$30,000 under $50,000	11,990	98,256	11,990	96,598	(*)	(*)			2,827	1,454			11,797	95,196	6,289	40,543
$50,000 under $100,000	5,712	113,380	5,711	112,185	123	331			1,613	864			5,568	100,243	3,112	31,838
$100,000 under $200,000	1,114	53,674	1,111	52,801	107	730	25	15	247	129			1,098	45,613	524	9,382
$200,000 under $500,000	274	35,013	273	34,417	67	525	14	46	46	24			271	26,994	113	3,342
$500,000 under $1,000,000	44	13,675	44	13,351	18	315	6	6	8	4			44	8,345	17	949
$1,000,000 or more	22	21,933	22	21,181	10	748	2	1	6	2			22	14,299	7	1,072
Total nontaxable returns	37,966	6,180	-	-	-	-	(*)	(*)	37,899	6,164			478,966	71,566	463,090	65,271
Returns under $5,000	1,082,375	213,837	1,048,282	202,930	22	364	(*)	(*)	63,536	10,465			1,465,992	420,068	1,425,749	407,172
Returns $5,000 under $10,000	1,598,665	1,097,338	1,595,228	1,082,276	-	-	(*)	(*)	37,803	14,770			1,588,498	1,394,024	1,541,776	1,341,844
Returns $10,000 under $15,000	404,683	606,080	404,305	600,819	(*)	(*)	(*)	(*)	11,525	5,192			400,403	715,716	384,093	672,140
Returns $15,000 or more	123,634	663,408	123,531	653,081	370	2,840	254	236	14,089	7,250			120,587	625,532	95,663	343,926

Estimates not shown because of high sampling variability

Footnotes at end of table.

Table 1.8--RETURNS OF HEADS OF HOUSEHOLDS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	184,072	379,194	93,598	9,365	17,127	1,229	243	468	500,574	200,107	3,164,843	774,787	3,094,779	726,959	75,963	47,825
No adjusted gross income	948	699	(*)	(*)	78	15	-	-	2,156	506	2,366	1,456	2,219	1,328	156	129
$1 under $1,000	(*)	(*)	-	-	2,525	121	-	-	(*)	(*)	77,111	3,491	72,648	3,327	7,565	811
$1,000 under $2,000	5,409	1,079	(*)	(*)			-	-	10,289	876	176,990	18,966	174,053	18,318		
$2,000 under $3,000	7,480	2,138	(*)	(*)	3,114	155	-	-	38,714	2,865	254,970	38,778	253,211	38,368	2,659	409
$3,000 under $4,000	8,270	2,570	-	-	2,755	192	-	-	50,814	4,933	382,031	67,665	381,448	67,500	1,001	165
$4,000 under $5,000	18,238	5,616	(*)	(*)			-	-	54,705	5,587	473,434	90,890	465,907	89,024	7,669	1,865
$5,000 under $6,000	15,049	8,839	(*)	(*)			-	-	50,953	8,409	404,508	89,212	395,473	87,574	9,035	1,638
$6,000 under $7,000	8,456	6,700	(*)	(*)			-	-	42,480	6,435	341,010	78,951	335,245	77,592	5,980	1,360
$7,000 under $8,000	11,840	11,324	(*)	(*)	4,633	186	(*)	(*)	54,012	11,639	289,664	71,946	285,363	69,491	4,363	2,456
$8,000 under $9,000	14,540	9,318	16,416	552			-	-	36,516	11,219	204,749	53,706	204,133	52,785	824	921
$9,000 under $10,000	14,298	14,014	18,786	1,189			-	-	20,284	8,753	164,098	49,325	157,013	47,347	7,294	1,978
$10,000 under $11,000	10,549	8,375	13,109	1,104			-	-	24,910	5,413	118,671	46,249	114,224	44,219	4,924	2,029
$11,000 under $12,000	8,475	11,955	10,106	1,091			-	-	20,561	6,456	75,730	32,675	72,723	31,597	3,149	1,077
$12,000 under $13,000	7,019	7,222	6,835	496	2,812	459	-	-	20,811	7,140	59,494	27,631	57,541	26,829	(*)	(*)
$13,000 under $14,000	2,880	3,958	5,666	821			(*)	(*)	9,521	3,534	37,049	19,883	36,253	19,341	856	541
$14,000 under $15,000	5,213	7,390	5,196	699			(*)	(*)	11,616	6,752	27,061	12,495	25,144	10,835	2,060	1,659
$15,000 under $20,000	15,589	28,892	7,398	1,739			-	-	21,487	14,070	48,960	26,218	45,204	22,564	4,697	3,654
$20,000 under $25,000	9,304	25,666	2,759	573	989	80	-	-	11,387	12,765	13,859	9,558	10,924	6,364	3,848	3,195
$25,000 under $30,000	4,806	20,426	(*)	(*)			(*)	(*)	4,558	7,664	4,022	5,354	2,380	2,810	1,652	2,544
$30,000 under $50,000	8,669	54,384	1,263	406			-	-	5,770	15,486	6,283	12,712	2,685	3,977	4,173	8,734
$50,000 under $100,000	4,585	67,972	645	306	155	10	(*)	(*)	3,548	22,578	2,219	9,668	830	3,123	1,646	6,545
$100,000 under $200,000	963	36,133	147	98	42	6	(*)	(*)	670	13,144	447	5,150	128	1,755	360	3,394
$200,000 under $500,000	252	23,606	44	27	17	4	7	20	181	9,880	94	1,890	22	587	81	1,303
$500,000 under $1,000,000	42	7,417	7	6	2	(3)	2	23	32	5,670	13	390	5	232	9	159
$1,000,000 or more	21	13,298	4	4	5	1	2	(3)	13	8,086	10	528	3	72	9	456
Taxable returns, total	172,141	373,235	93,305	9,331	11,801	926	242	468	471,196	196,592	2,692,626	705,883	2,633,650	660,739	63,738	45,145
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	15	226	(*)	(*)	(*)	(*)	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	4,745	1,192	(*)	(*)	3,462	203	-	-	31,143	1,840	117,871	18,116	117,097	18,033	(*)	(*)
$3,000 under $4,000	7,636	2,379	-	-			-	-	47,798	4,293	330,083	55,255	329,502	55,096	999	159
$4,000 under $5,000	17,955	5,588	(*)	(*)			-	-	53,238	5,361	444,889	84,664	437,362	82,798	7,669	1,865
$5,000 under $6,000	13,050	6,840	(*)	(*)			-	-	50,526	8,261	392,235	84,788	385,199	83,979	7,036	809
$6,000 under $7,000	8,190	6,513	(*)	(*)			-	-	42,054	6,348	338,463	77,395	332,941	76,059	5,714	1,335
$7,000 under $8,000	11,826	11,277	(*)	(*)	4,348	174	(*)	(*)	54,012	11,639	289,650	71,914	285,349	69,464	(*)	(*)
$8,000 under $9,000	14,540	9,318	16,416	552			-	-	36,516	11,219	204,749	53,706	204,133	52,785	824	921
$9,000 under $10,000	14,298	14,014	18,786	1,189			-	-	20,262	8,740	164,098	49,325	157,013	47,347	7,294	1,978
$10,000 under $11,000	10,346	8,196	13,109	1,104			-	-	24,793	5,370	117,853	45,026	113,549	43,058	4,781	1,968
$11,000 under $12,000	8,475	11,955	10,106	1,091			-	-	20,561	6,456	75,664	32,480	72,657	31,402	3,149	1,077
$12,000 under $13,000	7,019	7,222	6,835	496	2,801	457	-	-	20,811	7,140	59,494	27,631	57,541	26,829	(*)	(*)
$13,000 under $14,000	2,763	3,868	5,666	821			(*)	(*)	9,521	3,534	36,932	19,856	36,187	19,337	805	519
$14,000 under $15,000	5,213	7,390	5,196	699			(*)	(*)	11,616	6,752	27,061	12,495	25,144	10,835	2,060	1,659
$15,000 under $20,000	15,500	28,726	7,398	1,739			-	-	21,487	14,070	48,755	25,939	45,087	22,443	4,609	3,496
$20,000 under $25,000	9,304	25,666	2,759	573	966	71	-	-	11,387	12,765	13,859	9,558	10,924	6,364	3,848	3,195
$25,000 under $30,000	4,806	20,426	(*)	(*)			(*)	(*)	4,558	7,664	4,012	4,964	2,370	2,420	1,652	2,544
$30,000 under $50,000	8,643	54,238	1,263	406			-	-	5,746	15,481	6,245	12,421	2,648	3,691	4,148	8,730
$50,000 under $100,000	4,559	67,798	641	303	155	10	(*)	(*)	3,548	22,578	2,164	9,441	800	3,069	1,620	6,372
$100,000 under $200,000	956	36,064	147	98	42	6	(*)	(*)	670	13,144	442	5,082	125	1,740	355	3,342
$200,000 under $500,000	251	23,602	43	26	17	4	7	20	181	9,880	92	1,861	21	562	80	1,299
$500,000 under $1,000,000	41	7,367	7	6	2	(3)	2	23	32	5,670	12	340	4	182	9	159
$1,000,000 or more	20	13,223	4	4	5	1	1	(3)	13	8,086	9	452	3	72	8	380
Total nontaxable returns	11,931	5,958	(*)	(*)	5,326	304	(*)	(*)	29,378	3,517	472,217	68,904	461,129	66,219	12,225	2,681
Returns under $5,000	41,522	12,306	1,241	106	8,472	484	-	-	161,264	15,015	1,366,902	221,246	1 349,486	217,866	19,050	3,380
Returns $5,000 under $10,000	64,183	50,195	38,856	1,799	4,633	186	(*)	(*)	204,245	46,455	1,404,029	343,141	1,377,227	334,788	27,496	8,353
Returns $10,000 under $15,000	34,136	38,900	40,912	4,211	2,812	459	(*)	(*)	87,419	29,296	318,005	138,932	305,885	132,822	12,942	6,110
Returns $15,000 or more	44,231	277,793	12,589	3,249	1,210	101	108	462	47,646	109,344	75,907	71,468	62,181	41,484	16,475	29,984

(*) An asterisk in a cell denotes that the estimate is not shown because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gain distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm			
					Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	14,660,035	[1]22,350,221	11,821,133	18,816,722	914,724	1,968,557	387,700	1,518,262	494,564	944,115	384,311	1,336,641
Returns with adjusted gross income, total	14,232,116	24,933,614	11,673,315	18,180,711	887,559	1,850,690	220,255	446,350	488,576	921,761	254,610	569,358
$1 under $600	2,961,755	1,021,945	2,640,843	1,085,522	85,622	42,188	28,528	51,527	49,642	17,839	37,371	62,534
$600 under $1,000	2,451,664	1,957,949	2,202,436	1,781,402	82,530	67,908	20,842	40,676	47,890	28,800	24,132	41,224
$1,000 under $2,000	4,870,295	6,887,056	4,146,452	5,763,517	233,657	280,362	52,330	80,741	131,544	131,681	60,061	110,103
$2,000 under $3,000	1,632,747	4,002,183	1,096,189	2,519,551	171,601	312,264	40,604	70,697	90,125	137,410	51,198	100,943
$3,000 under $4,000	1,083,177	3,743,303	711,922	2,303,138	126,691	302,593	30,292	59,182	65,608	141,419	35,252	80,712
$4,000 under $5,000	574,748	2,550,549	399,331	1,657,222	79,786	266,074	16,446	32,340	38,673	118,559	18,546	48,900
$5,000 under $6,000	295,285	1,607,113	227,720	1,139,265	45,210	188,120	9,434	24,595	20,634	81,564	10,373	26,504
$6,000 under $7,000	160,131	1,028,786	118,654	773,292	23,492	101,041	7,679	21,509	16,026	72,712	5,920	21,560
$7,000 under $8,000	81,978	611,270	55,511	414,472	13,116	68,636	4,993	12,686	11,173	56,217	4,386	18,112
$8,000 under $9,000	41,059	346,832	25,305	188,471	8,717	46,943	2,907	9,900	5,711	36,393	2,126	7,882
$9,000 under $10,000	23,647	225,322	15,287	115,364	6,109	39,982	2,078	6,129	4,263	27,916	835	8,254
$10,000 under $11,000	18,343	192,581	11,879	100,718	2,927	23,937	528	2,607	2,259	15,374	1,067	7,246
$11,000 under $12,000	7,328	83,934	4,138	38,203	1,590	13,909	772	4,299	1,770	13,112	1,061	5,962
$12,000 under $13,000	5,779	72,024	3,683	42,874	1,225	13,946	297	1,697	637	7,001	(*)	(*)
$13,000 under $14,000	3,139	42,379	1,937	23,810	1,135	10,940	370	1,689	467	5,385	93	1,129
$14,000 under $15,000	2,827	40,899	1,284	15,476	851	8,415	(*)	(*)	690	7,233	214	1,108
$15,000 under $20,000	7,834	132,847	4,243	61,053	1,550	20,076	999	7,167	921	13,431	860	8,324
$20,000 under $25,000	4,476	98,038	3,230	70,573	580	12,613	363	4,956	263	2,935	291	5,527
$25,000 under $30,000	1,642	44,969	660	14,758	446	10,487	132	3,180	(*)	(*)	68	2,374
$30,000 under $50,000	2,884	109,739	1,766	35,493	517	11,891	191	2,126	216	4,634	191	3,095
$50,000 under $100,000	1,078	71,706	653	23,785	179	5,862	212	5,577	(*)	(*)	142	2,933
$100,000 under $200,000	218	28,420	137	7,723	20	1,828	39	1,386	-	-	28	1,458
$200,000 under $500,000	67	18,693	44	4,329	6	309	10	853	2	81	6	453
$500,000 under $1,000,000	12	8,582	10	699	1	17	-	-	-	-	3	345
$1,000,000 or more	3	6,495	1	1	1	349	-	-	-	-	-	-
Deficit returns, total	427,919	-2,583,394	147,818	636,010	27,165	117,867	167,445	1,071,912	5,988	22,354	129,701	767,283
$0 under $5,000	337,449	-427,003	109,100	342,439	21,768	49,865	126,743	336,322	4,377	9,695	104,279	310,358
$5,000 under $10,000	46,216	-319,062	19,745	86,651	1,886	16,751	23,009	199,739	658	2,525	13,899	127,881
$10,000 under $15,000	18,011	-214,652	6,222	44,769	1,058	12,643	6,853	98,429			4,558	70,755
$15,000 under $30,000	13,716	-281,147	6,485	58,136	957	12,121	6,326	140,960	589	3,834	4,030	93,813
$30,000 under $50,000	5,617	-213,090	2,556	27,285	644	6,296	2,257	73,097	(*)	(*)	1,687	62,808
$50,000 under $100,000	4,083	-283,614	2,072	30,392	510	8,606	1,376	78,112	140	2,217	833	52,850
$100,000 under $200,000	1,701	-235,010	956	22,946	183	4,707	561	52,681	46	1,157	264	23,475
$200,000 or more	1,126	-609,817	682	23,392	159	6,878	320	92,570	25	502	151	25,344

Size of adjusted gross income or deficit	Partnership				Small Business Corporations				Sales of capital assets, net gain			
	Net profit		Net loss		Net profit		Net loss		Total		Reported on schedule D	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total	146,500	410,585	95,220	869,686	21,580	72,513	32,704	375,546	831,029	960,985	713,389	948,923
Returns with adjusted gross income, total	137,315	368,107	61,818	256,033	19,543	54,821	20,604	133,395	753,904	701,090	638,141	689,460
$1 under $600	6,799	3,159	10,553	35,446			750	6,879	50,909	39,424	35,925	38,033
$600 under $1,000	11,590	8,549	2,463	13,843	8,430	13,988	2,614	4,384	49,503	38,511	39,552	37,616
$1,000 under $2,000	29,444	34,984	13,106	26,634			3,535	16,852	171,399	95,832	136,657	92,246
$2,000 under $3,000	26,024	52,835	7,470	16,816					154,561	103,607	126,426	100,571
$3,000 under $4,000	22,086	60,993	5,675	9,364	5,442	5,873	3,182	19,539	131,381	101,241	115,266	99,714
$4,000 under $5,000	21,868	75,131	5,692	21,549			4,838	12,967	77,720	59,524	67,777	58,637
$5,000 under $6,000	2,190	3,804	6,141	18,007			(*)	(*)	34,664	42,114	34,522	42,103
$6,000 under $7,000	6,693	32,846	589	6,992	4,762	25,539	984	10,473	30,044	41,826	29,496	41,797
$7,000 under $8,000	2,503	15,363	2,286	9,844			482	4,775	12,909	19,080	12,907	19,073
$8,000 under $9,000	315	2,351	1,681	6,256					13,268	42,161	13,150	42,126
$9,000 under $10,000	3,555	27,740	939	6,508	-	-	2,182	7,979	8,112	16,602	7,828	16,568
$10,000 under $11,000	554	3,125	614	9,554					6,252	18,106	6,226	18,103
$11,000 under $12,000			208	1,268					2,793	16,712	2,789	16,712
$12,000 under $13,000	662	8,427	202	2,646	554	1,878	352	3,341	1,732	4,373	1,731	4,373
$13,000 under $14,000			291	6,630					613	1,827	547	1,826
$14,000 under $15,000	577	2,450	91	3,534					407	1,422	407	1,422
$15,000 under $20,000	524	8,130	1,343	8,715			261	4,470	3,128	17,142	2,450	16,957
$20,000 under $25,000	652	8,569	1,008	10,509	78	1,912	92	2,103	1,415	7,050	1,415	7,050
$25,000 under $30,000	460	4,029	469	9,019			(*)	(*)	1,119	3,942	1,119	3,942
$30,000 under $50,000	525	7,515	584	10,697	95	1,007	331	8,844	1,334	15,083	1,311	15,081
$50,000 under $100,000	235	6,122	311	11,464	156	3,276	122	2,499	504	7,813	504	7,813
$100,000 under $200,000	48	1,477	68	4,829	21	1,001	23	1,333	107	5,346	106	5,345
$200,000 under $500,000	8	491	29	4,710	3	226	15	1,078	24	2,013	24	2,013
$500,000 under $1,000,000	3	17	4	786	2	121	2	93	4	100	4	100
$1,000,000 or more	-	-	1	413	-	-	2	14,512	2	239	2	239
Deficit returns, total	9,185	42,478	33,402	613,652	2,037	17,691	12,100	242,150	77,125	259,894	75,248	259,464
$0 under $5,000	6,196	19,257	20,338	75,200			6,174	29,550	52,718	85,953	51,852	85,913
$5,000 under $10,000	1,431	7,386	5,142	58,198	1,361	4,998	1,407	22,151	10,641	34,864	10,000	34,796
$10,000 under $15,000			1,904	37,457			1,306	17,478	4,891	20,230	4,769	20,220
$15,000 under $30,000	732	4,720	2,382	68,454	335	2,871	1,446	47,836	4,020	27,819	3,918	27,525
$30,000 under $50,000	304	2,559	1,172	46,936			796	35,003	2,013	19,978	1,977	19,974
$50,000 under $100,000	278	2,756	1,322	84,779	152	2,755	532	31,433	1,675	21,826	1,582	21,814
$100,000 under $200,000	131	1,961	660	81,775	98	2,707	248	22,298	671	16,180	661	16,179
$200,000 or more	113	3,836	482	160,852	91	4,361	191	36,401	496	33,043	489	33,042

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Sales of capital assets, net gain—Continued		Sales of capital assets, net loss		Sales of property *other* than capital assets				Dividends in adjusted gross income		Interest received	
	Capital gain distributions not reported on schedule D[2]				Net gain		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Grand total	121,053	12,062	203,414	192,947	99,792	97,328	100,508	272,338	855,950	809,311	4,395,681	2,544,505
Returns with adjusted gross income, total	119,068	11,631	176,444	118,748	82,329	61,618	70,875	84,802	811,368	719,067	4,230,713	2,380,099
$1 under $600	15,051	1,391	13,546	11,162	3,773	2,420	4,438	4,977	59,080	16,048	463,710	81,202
$600 under $1,000	9,951	896	14,474	7,420	3,931	2,905	5,364	1,982	64,393	21,223	530,331	117,835
$1,000 under $2,000	34,742	3,586	46,856	30,667	17,274	5,502	14,566	19,814	237,120	112,115	1,500,394	535,830
$2,000 under $3,000	28,201	3,035	26,255	16,173	15,458	8,358	11,837	15,121	183,764	117,145	760,971	579,246
$3,000 under $4,000	18,255	1,527	22,701	17,726	11,641	6,929	10,628	5,847	136,146	108,662	491,175	472,619
$4,000 under $5,000	10,353	886	13,785	9,763	6,295	3,752	5,501	5,625	53,082	45,718	219,187	238,603
$5,000 under $6,000	(*)	(*)	10,016	5,566	7,630	7,562	6,263	6,012	24,704	20,923	107,923	109,076
$6,000 under $7,000	682	29	14,167	9,735	5,615	3,647	5,467	10,964	11,786	32,327	62,191	46,361
$7,000 under $8,000	820	79	3,664	1,770	2,515	3,339	2,193	2,129	9,979	32,548	23,944	27,076
$8,000 under $9,000			2,898	1,951	2,485	1,577	1,430	1,699	5,045	17,381	22,022	19,162
$9,000 under $10,000			1,850	1,508	1,885	2,010	668	1,282	5,961	14,469	11,174	19,104
$10,000 under $11,000	(*)	(*)	930	592	474	830	588	336	6,426	18,902	10,760	19,426
$11,000 under $12,000	(*)	(*)	796	562	748	2,198	888	3,115	1,419	4,724	4,554	2,822
$12,000 under $13,000	(*)	(*)	722	682	554	1,151			934	2,205	3,422	1,967
$13,000 under $14,000	(*)	(*)	468	431	242	277	307	1,843	1,166	10,040	1,958	1,570
$14,000 under $15,000	-	-	(*)	(*)	215	726			1,003	732	2,204	6,702
$15,000 under $20,000	(*)	(*)	1,177	1,077	784	2,219	269	1,641	3,039	17,024	5,851	21,616
$20,000 under $25,000	-	-	784	655	391	1,364	279	783	1,942	12,131	3,583	7,358
$25,000 under $30,000	-	-	(*)	(*)	99	1,593	130	660	1,076	11,887	1,586	13,835
$30,000 under $50,000	(*)	(*)	856	852	196	1,598			2,144	27,456	2,514	28,400
$50,000 under $100,000	-	-	257	235	96	899	32	276	894	26,464	988	14,302
$100,000 under $200,000	(*)	(*)	40	35	(*)	(*)	17	509	188	13,786	196	5,734
$200,000 under $500,000	-	-	20	20	9	257	8	128	62	10,495	60	5,577
$500,000 under $1,000,000	-	-	2	1	2	40	2	59	12	5,799	12	2,717
$1,000,000 or more	-	-	-	-	-	-	-	-	3	18,863	3	1,959
Zero adjusted gross income, total	1,985	431	26,970	74,199	17,463	35,710	29,833	167,536	44,582	90,244	164,968	164,406
$0 under $5,000	1,573	108	16,369	19,569	11,356	9,954	18,395	56,892	28,429	22,669	118,458	68,806
$5,000 under $10,000			6,157	25,645	2,849	6,172	5,719	23,897	6,254	9,663	20,054	15,137
$10,000 under $15,000	300	308	3,284	27,185	943	1,296	2,060	24,288	2,990	4,662	10,301	17,493
$15,000 under $30,000			574	511	1,094	2,756	1,618	19,638	2,561	14,467	7,611	17,828
$30,000 under $50,000			226	188	581	1,518	949	16,126	1,679	9,447	3,635	10,332
$50,000 under $100,000	93	12	197	958	344	2,758	597	22,158	1,390	9,931	2,847	12,443
$100,000 under $200,000	12	1	91	77	166	1,948	193	11,878	695	6,361	1,198	8,867
$200,000 or more	7	1	72	65	130	9,307	102	12,660	584	13,044	864	13,502

Size of adjusted gross income or deficit	Pensions and annuities in adjusted gross income		Rents				Royalties				Estates and trusts	
			Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Grand total	730,115	1,315,816	746,100	734,696	330,881	519,792	96,765	68,814	1,419	[illegible]	[illegible]	[illegible]
Returns with adjusted gross income, total	722,302	1,339,484	708,763	680,107	271,269	294,330	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	76,133
$1 under $600	19,314	33,339	34,886	17,142	30,209	26,002	[illegible]	1,473	-	-	6,[illegible]	2,032
$600 under $1,000	25,662	22,908	51,283	24,389	26,908	24,790	13,[illegible]	[illegible]	-	-	9,[illegible]	3,[illegible]
$1,000 under $2,000	143,594	138,360	217,258	140,727	51,684	28,673	17,[illegible]	7,[illegible]	(*)	(*)	21,[illegible]	11,277
$2,000 under $3,000	207,919	320,300	174,227	165,873	60,938	52,809	[illegible]	[illegible]	-	-	[illegible]	14,[illegible]
$3,000 under $4,000	174,937	367,515	121,273	156,476	38,336	42,611	[illegible]	[illegible]	(*)	(*)	6,[illegible]	4,041
$4,000 under $5,000	92,546	238,702	55,308	68,310	19,587	22,134	[illegible]	[illegible]	(*)	(*)	(*)	(*)
$5,000 under $6,000	30,130	98,818	24,340	35,864	8,896	14,641	[illegible]	[illegible]	(*)	(*)	[illegible]	[illegible]
$6,000 under $7,000	13,808	54,778	6,205	9,713	16,067	21,820	[illegible]	[illegible]	(*)	(*)	3,[illegible]	5,[illegible]
$7,000 under $8,000	8,866	46,846	6,732	5,600	5,631	12,521	[illegible]	[illegible]	-	-	[illegible]	[illegible]
$8,000 under $9,000			6,532	18,985	1,958	5,254	[illegible]	[illegible]	-	-	2,[illegible]	5,[illegible]
$9,000 under $10,000			1,296	2,289	4,523	7,778			(*)	(*)		
$10,000 under $11,000	4,489	11,499	2,278	3,927	2,361	6,358	[illegible]	[illegible]	(*)	(*)	[illegible]	[illegible]
$11,000 under $12,000			877	1,074	347	1,341			-	-		
$12,000 under $13,000			1,227	1,240	613	1,714	413	66	-	-		
$13,000 under $14,000			334	2,455	219	620			-	-	3,024	2,010
$14,000 under $15,000			(*)	(*)					-	-		
$15,000 under $20,000	524	2,661	1,571	3,106	1,055	5,155	659	1,652	(*)	(*)	(*)	(*)
$20,000 under $25,000			1,202	5,719	1,029	6,250	304	309	(*)	(*)	[illegible]	1,529
$25,000 under $30,000	408	2,631	205	956	263	3,268	(*)	(*)	-	-	(*)	(*)
$30,000 under $50,000	79	774	444	4,192	396	5,064	294	914	(*)	(*)	556	2,546
			282	3,811	178	2,280	144	1,340	(*)	(*)	240	2,589
$100,000 under $200,000	(*)	(*)	45	372	52	2,016	33	663	(*)	(*)	54	1,040
$200,000 under $500,000	6	40	15	1,925	16	1,162	14	272	1	2	12	833
$500,000 under $1,000,000	-	-	5	184	2	67	1	(3)	-	-	1	1
$1,000,000 or more	-	-	-	-	1	2	1	10	-	-	1	(3)
Deficit returns, total	7,813	12,332	37,337	54,589	59,612	225,463	8,709	18,975	476	4,777	3,651	9,170
$0 under $5,000	6,216	8,242	25,280	25,625	47,512	88,140	5,554	7,157	(*)	(*)	1,980	1,657
$5,000 under $10,000	1,155	2,458	4,990	7,457	4,862	14,182	1,403	3,880	354	2,360	1,110	3,531
$10,000 under $15,000			2,310	3,575	3,004	12,899						
$15,000 under $30,000			2,500	6,084	2,135	14,322	902	4,001				
$30,000 under $50,000	361	968	1,022	3,686	886	14,745	276	481			175	1,553
$50,000 under $100,000			732	3,818	673	13,373	290	1,535	48	681	196	688
$100,000 under $200,000	46	149	311	2,115	320	14,221	143	534			88	542
$200,000 or more	35	515	192	2,229	220	53,582	121	1,385	23	628	102	1,199

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Estates and trusts--Continued		State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Grand total	6,528	35,473	272,473	25,641	26,536	28,775	476,236	-541,393	398,492	901,156	138,509	380,813
Returns with adjusted gross income, total	2,910	3,820	263,512	22,348	26,187	28,294	432,885	175,167	360,032	767,454	117,840	313,043
$1 under $600	(*)	(*)	19,878	985	-	-	35,157	7,694	37,932	132,366	25,314	104,242
$600 under $1,000	(*)	(*)	16,290	504	(*)	(*)	43,323	3,208	18,498	41,232	9,994	21,774
$1,000 under $2,000	(*)	(*)	71,521	2,941	17,122	17,001	145,842	60,426	79,843	158,735	27,665	66,584
$2,000 under $3,000	(*)	(*)	43,097	3,071	(*)	(*)	86,977	32,432	52,806	110,968	19,295	41,429
$3,000 under $4,000	(*)	(*)	45,693	3,718	(*)	(*)	50,989	28,304	49,752	85,995	14,779	33,951
$4,000 under $5,000	-	-	18,772	1,318	-	-	24,275	3,873	43,422	89,290	(*)	(*)
$5,000 under $6,000	(*)	(*)	16,107	1,658	(*)	(*)	19,483	22,101	29,064	49,864	10,861	21,328
$6,000 under $7,000	(*)	(*)	19,588	3,020	-	-	7,700	1,677	27,680	48,265		
$7,000 under $8,000	-	-	4,283	517	(*)	(*)	5,915	471	9,254	20,379		
$8,000 under $9,000	-	-	3,126	562	-	-	5,214	176	4,718	11,008		
$9,000 under $10,000	(*)	(*)	1,012	296	(*)	(*)	1,555	1,771	1,552	3,980	-	-
$10,000 under $11,000	(*)	(*)	655	173	-	-	2,277	11,974	2,164	4,236	(*)	(*)
$11,000 under $12,000	-	-	1,184	867	-	-	(*)	(*)	773	776	(*)	(*)
$12,000 under $13,000	-	-			-	-	1,191	4,224	649	2,496	(*)	(*)
$13,000 under $14,000	-	-	427	133	-	-	192	-167	724	4,008	-	-
$14,000 under $15,000	(*)	(*)			-	-	96	-336			-	-
$15,000 under $20,000	(*)	(*)	657	264	-	-	1,327	2,139	514	1,366	(*)	(*)
$20,000 under $25,000	(*)	(*)	618	193	-	-	148	-2,164	348	919	-	-
$25,000 under $30,000	-	-	(*)	(*)	-	-	178	-2,019	(*)	(*)	-	-
$30,000 under $50,000	(*)	(*)	112	147	-	-	346	-78	164	617	-	-
$50,000 under $100,000	(*)	(*)	216	603	(*)	(*)	275	-1,367	88	289	-	-
$100,000 under $200,000	(*)	(*)	27	102	-	-	66	588	(*)	(*)	(*)	(*)
$200,000 under $500,000	2	33	17	279	-	-	21	56	8	50	1	3
$500,000 under $1,000,000	1	1	1	14	-	-	5	254	2	30	1	(3)
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Deficit returns, total	3,618	31,653	8,961	3,293	349	481	43,351	-716,560	38,460	133,702	20,669	67,770
$0 under $5,000	2,799	8,967	5,443	986	(*)	(*)	26,122	-48,880	32,710	107,364	18,549	61,585
$5,000 under $10,000	600	11,992	1,409	269	-	-	7,590	-22,308	3,467	12,018	2,118	6,185
$10,000 under $15,000			1,226	681	-	-	2,635	-30,210	(*)	(*)		
$15,000 under $30,000					(*)	(*)	2,361	-41,039	603	5,523		
$30,000 under $50,000	151	4,224	365	296	-	-	1,469	-48,378	212	1,336		
$50,000 under $100,000			276	337	(*)	(*)	1,613	-96,100	277	1,145		
$100,000 under $200,000	41	3,444	130	236	(*)	(*)	822	-94,377	132	982		
$200,000 or more	27	3,026	112	489	(*)	(*)	739	-335,269	82	3,111	2	1

Size of adjusted gross income or deficit	Statutory adjustments--Continued						Total deductions	Standard deduction					
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
Grand total	46,692	48,379	219,627	466,468	10,999	5,493	17,523,207	12,831,188	13,208,476	12,798,882	13,177,085	32,306	31,392
Returns with adjusted gross income, total	44,782	45,605	202,883	403,748	10,669	5,055	17,523,207	12,831,188	13,208,476	12,798,882	13,177,085	32,306	31,392
$1 under $600	( )	( )	12,076	27,848	( )	( )	3,072,190	2,943,572	3,019,288	2,943,506	3,019,257	(*)	(*)
$600 under $1,000	(*)	(*)	7,654	17,544	-	-	2,516,887	2,430,941	2,491,740	2,430,941	2,491,740	-	-
$1,000 under $2,000	16,401	11,998	39,151	79,551	(*)	(*)	5,098,146	4,725,282	4,875,705	4,724,989	4,875,643	(*)	(*)
$2,000 under $3,000	7,623	6,627	27,982	62,638	1,273	274	1,915,156	1,390,304	1,429,951	1,390,021	1,429,879	(*)	(*)
$3,000 under $4,000	4,717	2,049	28,743	49,245	2,362	749	1,524,333	760,909	783,627	760,909	783,627	-	-
$4,000 under $5,000	5,709	11,182	27,711	53,967	1,767	745	925,372	342,582	354,618	331,956	348,435		
$5,000 under $6,000	7,003	8,662	21,025	31,496	1,222	490	684,699	132,598	139,129	132,249	138,894	11,117	6,525
$6,000 under $7,000			22,936	39,124			443,416	59,361	62,290	59,219	62,183		
$7,000 under $8,000			7,987	19,315			284,755	23,616	24,797	23,616	24,797	-	-
$8,000 under $9,000	1,522	2,239	3,039	7,513	1,282	826	172,051	12,590	13,039	(*)	(*)	10,114	10,440
$9,000 under $10,000			(*)	(*)			136,372	3,454	4,217	-	-	3,454	4,217
$10,000 under $11,000	(*)	(*)	1,591	3,487			126,297	2,694	3,681	-	-	2,694	3,681
$11,000 under $12,000	(*)	(*)					62,284	1,319	1,950	-	-	1,319	1,950
$12,000 under $13,000	-	-	863	6,311	1,147	945	49,496	652	978	-	-	652	978
$13,000 under $14,000	-	-					29,555	708	1,062	-	-	708	1,062
$14,000 under $15,000	(*)	(*)					26,861	426	639	-	-	426	639
$15,000 under $20,000	(*)	(*)	389	1,106	(*)	(*)	83,814	741	1,112	-	-	741	1,112
$20,000 under $25,000	(*)	(*)	351	939	(*)	(*)	86,916	70	105	-	-	70	105
$25,000 under $30,000	(*)	(*)			-	-	41,862	(*)	(*)	-	-	(*)	(*)
$30,000 under $50,000	-	-	129	528	89	182	95,970	247	370	-	-	247	370
$50,000 under $100,000	-	-	59	198			74,776	(*)	(*)	-	-	(*)	(*)
$100,000 under $200,000	(*)	(*)	(*)	(*)			31,869	(*)	(*)	-	-	(*)	(*)
$200,000 under $500,000	-	-	7	47	-	-	22,532	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	1	30	-	-	9,245	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	8,353	-	-	-	-	-	-
Deficit returns, total	1,910	2,774	16,744	62,720	330	438	-	-	-	-	-	-	-
$0 under $5,000	1,538	1,362	13,566	44,178	278	325	-	-	-	-	-	-	-
$5,000 under $10,000	369	1,062	2,159	7,864			-	-	-	-	-	-	-
$10,000 under $15,000			617	6,032			-	-	-	-	-	-	-
$15,000 under $30,000							-	-	-	-	-	-	-
$30,000 under $50,000			210	982	47	102	-	-	-	-	-	-	-
$50,000 under $100,000			117	916			-	-	-	-	-	-	-
$100,000 under $200,000			75	2,749	5	10	-	-	-	-	-	-	-
$200,000 or more	3	351					-	-	-	-	-	-	-

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits[4]	Tax credits			
									Retirement income credit		Investment credit	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Grand total	1,400,928	4,314,737	32,511,246	21,908,778	14,275,588	384,447	561,374	93,840	216,496	21,161	156,055	52,985
Returns with adjusted gross income, total	1,400,928	4,314,737	31,317,447	21,107,423	13,847,669	384,447	561,374	93,840	216,496	21,161	156,055	52,985
$1 under $600	19,183	52,902	3,831,457	2,580,644	2,961,755	-	-	-	-	-	-	-
$600 under $1,000	20,723	25,147	3,185,521	2,148,889	2,451,664	-	-	-	-	-	-	-
$1,000 under $2,000	145,013	222,442	8,049,167	5,426,003	4,860,681	9,614	2,525	397	(*)	(*)	4,768	159
$2,000 under $3,000	242,443	485,205	5,214,649	3,514,841	1,558,072	74,675	26,842	3,972	61,936	3,016	12,456	919
$3,000 under $4,000	322,268	740,706	4,468,824	3,012,495	1,003,904	79,273	53,600	7,748	58,527	5,616	18,747	1,902
$4,000 under $5,000	232,166	570,754	2,832,778	1,909,173	480,170	94,578	72,087	10,348	62,041	6,150	30,538	4,170
$5,000 under $6,000	162,687	545,570	1,630,693	1,097,035	256,099	39,186	61,167	9,148	14,624	2,854	22,629	4,699
$6,000 under $7,000	100,770	381,127	962,350	649,037	131,966	28,165	49,509	7,371			19,323	5,459
$7,000 under $8,000	58,362	259,958	509,607	342,715	63,608	18,370	46,481	7,030	13,214	3,216	14,284	5,300
$8,000 under $9,000	28,469	159,012	234,456	158,118	27,437	13,622	50,962	8,338			11,621	5,742
$9,000 under $10,000	20,193	132,156	128,293	86,573	17,073	6,574	26,697	4,261			6,574	4,261
$10,000 under $11,000	15,649	122,616	99,618	67,231	13,447	4,896	20,745	3,384	(*)	(*)	3,426	2,610
$11,000 under $12,000	6,009	60,335	35,851	24,155	4,346	2,982	16,434	2,720	-	-	2,982	2,720
$12,000 under $13,000	5,127	48,518	27,719	18,713	3,370	2,409	10,827	1,783	(*)	(*)	1,745	1,704
$13,000 under $14,000	2,431	28,493	14,186	9,576	1,753	1,386	9,894	1,755	-	-	1,336	1,678
$14,000 under $15,000	2,401	26,222	12,827	8,658	1,757	1,070	8,777	1,516	-	-	1,070	1,516
$15,000 under $20,000	7,093	82,703	35,362	23,841	3,808	4,026	40,107	7,290	(*)	(*)	2,608	3,994
$20,000 under $25,000	4,406	86,811	20,731	13,993	2,833	1,643	19,454	3,851	-	-	956	1,663
$25,000 under $30,000	1,539	41,708	7,694	5,193	1,060	582	7,614	1,597	(*)	(*)	412	1,585
$30,000 under $50,000	2,637	95,600	10,532	7,090	1,778	1,106	24,937	6,399	(*)	(*)	395	1,908
$50,000 under $100,000	1,065	74,762	4,086	2,746	836	242	8,341	2,816	(*)	(*)	167	920
$100,000 under $200,000	212	31,860	769	519	183	35	2,988	1,367	-	-	(*)	(*)
$200,000 under $500,000	67	22,532	229	153	55	12	1,378	748	-	-	4	9
$500,000 under $1,000,000	12	9,245	42	28	11	1	8	1	-	-	1	1
$1,000,000 or more	3	8,353	6	4	3	-	-	-	-	-	-	-
Deficit returns, total	-	-	1,193,799	801,355	427,919	-	-	-	-	-	-	-
$0 under $5,000	-	-	898,807	603,759	337,449	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	146,084	97,801	46,216	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	57,451	38,650	18,011	-	-	-	-	-	-	-
$15,000 under $30,000	-	-	48,721	32,536	13,716	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	17,935	12,011	5,617	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	14,587	9,763	4,083	-	-	-	-	-	-	-
$100,000 under $200,000	-	-	6,072	4,059	1,701	-	-	-	-	-	-	-
$200,000 or more	-	-	4,142	2,775	1,126	-	-	-	-	-	-	-

Size of adjusted gross income or deficit	Tax credits--Continued				Tax liability							
	Foreign tax credit		Other tax credits		Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Grand total	14,735	19,584			1,303,774	238,888	-	-	-	-	26,900	8,062
Returns with adjusted gross income, total	14,735	19,584			1,248,088	228,552	-	-	-	-	22,680	6,321
$1 under $600	-	-			55,615	5,684	-	-	-	-	334	35
$600 under $1,000	-	-			105,642	7,001	-	-	-	-	837	169
$1,000 under $2,000	(*)	(*)			334,517	33,991	-	-	-	-	1,951	689
$2,000 under $3,000	(*)	(*)			253,942	37,183	-	-	-	-	3,824	473
$3,000 under $4,000	(*)	(*)			192,184	38,672	-	-	-	-	2,337	454
$4,000 under $5,000	(*)	(*)			135,021	35,572	-	-	-	-	2,691	648
$5,000 under $6,000	(*)	(*)			59,633	20,300	-	-	-	-	2,166	381
$6,000 under $7,000	-	-			42,017	15,853	-	-	-	-	1,979	329
$7,000 under $8,000	(*)	(*)			23,676	9,947	-	-	-	-	1,353	189
$8,000 under $9,000	(*)	(*)			15,313	6,974	-	-	-	-	1,011	274
$9,000 under $10,000	-	-			12,118	6,105	-	-	-	-	1,392	387
$10,000 under $11,000	(*)	(*)			4,711	2,459	-	-	-	-	490	175
$11,000 under $12,000	-	-			3,433	1,804	-	-	-	-	675	188
$12,000 under $13,000	-	-			2,570	1,556	-	-	-	-		
$13,000 under $14,000	(*)	(*)			1,222	752	-	-	-	-	540	311
$14,000 under $15,000	-	-			1,273	724	-	-	-	-		
$15,000 under $20,000	2,131	5,484	Estimates not shown because of high sampling variability.		2,536	1,382	-	-	-	-	634	223
$20,000 under $25,000					1,094	1,557	-	-	-	-	302	1,109
$25,000 under $30,000					453	266	-	-	-	-	(*)	(*)
$30,000 under $50,000	568	4,488			745	420	-	-	-	-	86	75
$50,000 under $100,000	97	1,896			304	170	-	-	-	-	38	32
$100,000 under $200,000	(*)	(*)			49	23	-	-	-	-	(*)	(*)
$200,000 under $500,000	10	738			16	83	-	-	-	-	9	80
$500,000 under $1,000,000	-	-			2	64	-	-	-	-	1	63
$1,000,000 or more	-	-			2	10	-	-	-	-	1	10
Deficit returns, total	-	-			55,686	10,336	-	-	-	-	4,220	1,741
$0 under $5,000	-	-			43,026	6,587	-	-	-	-	2,311	434
$5,000 under $10,000	-	-			6,182	1,275	-	-	-	-		
$10,000 under $15,000	-	-			2,233	577	-	-	-	-		
$15,000 under $30,000	-	-			1,941	581	-	-	-	-	1,648	854
$30,000 under $50,000	-	-			1,080	430	-	-	-	-		
$50,000 under $100,000	-	-			749	570	-	-	-	-	166	301
$100,000 under $200,000	-	-			288	211	-	-	-	-	55	114
$200,000 or more	-	-			187	106	-	-	-	-	40	38

Footnotes at end of table.

Table 1.9--NONTAXABLE RETURNS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income or deficit	Tax liability--Continued				Taxpayments							
	Self-employment tax		Social security taxes on tip income		Total		Income tax withheld		Payments on 1971 declaration		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Grand total	1,287,304	230,772			11,889,010	1,664,820	11,094,747	1,332,341	526,887	286,645	30,635	4,276
Returns with adjusted gross income, total	1,234,863	222,176			11,661,228	1,542,856	10,973,518	1,267,390	470,734	238,767	27,597	3,577
$1 under $600	55,423	5,649	Estimates not shown because of high sampling variability.		2,592,414	83,122	2,542,497	71,183	23,291	9,115	3,921	303
$600 under $1,000	104,999	6,831			2,195,119	147,615	2,139,404	135,345	30,454	10,411		
$1,000 under $2,000	329,267	33,274			4,109,051	481,789	3,961,027	447,240	100,947	29,170		
$2,000 under $3,000	248,952	36,685			1,095,296	197,367	956,542	158,399	98,659	33,565	1,684	92
$3,000 under $4,000	191,923	38,218			714,933	193,911	608,062	137,674	76,182	51,112	(*)	(*)
$4,000 under $5,000	134,245	34,924			423,170	121,912	347,440	97,221	54,580	20,867	2,761	362
$5,000 under $6,000	59,440	19,919			232,770	86,773	197,069	69,613	28,569	14,811	(*)	(*)
$6,000 under $7,000	41,993	15,523			136,559	70,166	106,526	52,839	22,049	15,013	5,241	486
$7,000 under $8,000	23,674	9,758			68,840	39,474	52,387	29,097	10,760	9,003	(*)	(*)
$8,000 under $9,000	15,246	6,701			32,450	20,426	23,531	14,458	6,401	4,239	4,947	919
$9,000 under $10,000	12,096	5,717			17,756	12,794	12,512	8,052	5,374	3,956	(*)	(*)
$10,000 under $11,000	4,658	2,284			13,673	14,185	9,917	9,138	3,049	4,599	2,508	551
$11,000 under $12,000	3,287	1,616			5,242	5,683	3,360	4,233	892	1,020		
$12,000 under $13,000	2,560	1,369			5,487	7,954	3,498	5,844	1,471	1,799		
$13,000 under $14,000	1,212	704			2,122	3,660	1,109	2,355	684	1,099		
$14,000 under $15,000	1,272	648			2,465	4,627	1,107	2,107	1,083	2,315		
$15,000 under $20,000	2,314	1,159			5,827	11,177	3,035	6,076	1,970	4,679	826	113
$20,000 under $25,000	840	448			3,751	13,160	2,373	7,394	1,465	5,549	420	84
$25,000 under $30,000	437	241			1,217	4,972	586	2,076	860	2,849	(*)	(*)
$30,000 under $50,000	708	346			1,979	10,360	978	2,347	1,245	6,692	114	47
$50,000 under $100,000	267	138			873	7,142	442	2,941	589	4,115	137	65
$100,000 under $200,000	40	20			173	2,669	78	878	121	1,770	29	11
$200,000 under $500,000	7	2			49	1,446	32	757	29	674	10	5
$500,000 under $1,000,000	1	1			9	339	6	123	7	209	2	1
$1,000,000 or more	2	1			3	136	-	-	3	136	-	-
Deficit returns, total	52,441	8,595			227,782	121,964	121,229	64,951	56,153	47,878	3,038	699
$0 under $5,000	41,505	6,152			174,093	62,981	92,060	36,253	39,262	20,892	1,012	135
$5,000 under $10,000	5,518	936			26,189	16,152	14,909	7,327	5,480	7,591	1,079	275
$10,000 under $15,000	2,104	441			11,248	9,794	4,777	4,673	5,483	4,488		
$15,000 under $30,000	1,410	385			8,906	13,743	5,022	6,975	3,390	6,241	448	115
$30,000 under $50,000	893	247			3,340	6,055	1,882	2,803	1,331	2,982		
$50,000 under $100,000	619	268			2,381	6,513	1,475	3,149	724	3,051	255	78
$100,000 under $200,000	243	97			965	3,759	651	2,059	308	1,549	117	45
$200,000 or more	149	69			660	2,966	453	1,713	175	1,084	127	52

Size of adjusted gross income or deficit	Taxpayments--Continued				Tax due at time of filing		Overpayments					
	Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
Grand total	485,409	39,817	2,634	1,744	953,523	141,249	11,485,967	1,567,186	11,258,236	1,442,214	288,152	124,970
Returns with adjusted gross income, total	408,559	31,697	542	1,428	918,069	136,273	11,274,788	1,450,583	11,069,699	1,353,861	259,006	96,719
$1 under $600	40,563	2,738	(*)	(*)	40,356	3,173	2,583,140	80,611	2,564,368	76,544	20,818	4,067
$600 under $1,000	33,925	1,841	-	-	85,082	5,000	2,180,815	145,615	2,153,762	139,958	32,585	5,656
$1,000 under $2,000	85,398	5,181	-	-	259,843	23,081	4,034,590	470,879	3,992,686	458,354	50,214	12,524
$2,000 under $3,000	76,614	5,229	(*)	(*)	183,448	22,938	1,015,786	183,119	980,039	171,809	44,208	11,310
$3,000 under $4,000	61,972	5,067	-	-	136,741	22,803	641,842	178,042	609,410	161,608	40,881	16,434
$4,000 under $5,000	40,406	3,462	-	-	98,879	21,323	365,986	107,663	347,000	100,398	24,275	7,265
$5,000 under $6,000	19,756	2,177	(*)	(*)	38,717	11,337	209,150	77,811	200,482	72,804	16,559	5,006
$6,000 under $7,000	16,529	1,828	-	-	29,188	8,521	116,519	62,834	107,560	55,935	11,145	6,899
$7,000 under $8,000	14,078	1,233	-	-	15,883	5,412	57,226	34,939	53,484	30,647	6,471	4,292
$8,000 under $9,000	6,863	810	-	-	10,073	3,901	24,672	17,353	22,108	15,700	2,789	1,653
$9,000 under $10,000	4,143	599	(*)	(*)	8,425	3,303	11,128	9,993	9,426	8,324	2,311	1,669
$10,000 under $11,000	2,324	322	-	-	2,685	1,142	11,521	12,868	10,864	11,469	1,319	1,399
$11,000 under $12,000	1,986	295	-	-	2,307	1,114	3,574	4,994	3,195	4,380	559	614
$12,000 under $13,000	862	111	-	-	2,093	688	3,681	7,087	3,449	6,374	276	713
$13,000 under $14,000	656	132	-	-	980	443	1,439	3,350	1,284	3,010	241	341
$14,000 under $15,000	599	189	-	-	953	420	1,871	4,323	1,057	2,369	828	1,954
$15,000 under $20,000	1,271	289	(*)	(*)	1,175	580	4,559	10,375	3,821	8,584	948	1,791
$20,000 under $25,000	165	51	(*)	(*)	560	729	3,457	12,333	3,002	9,804	941	2,529
$25,000 under $30,000	119	17	-	-	164	111	1,099	4,817	1,012	4,019	339	797
$30,000 under $50,000	230	90	(*)	(*)	416	170	1,653	10,110	981	4,009	753	6,101
$50,000 under $100,000	70	20	(*)	(*)	90	38	850	7,010	564	4,894	444	2,116
$100,000 under $200,000	19	9	(*)	(*)	(*)	(*)	171	2,648	104	1,490	80	1,158
$200,000 under $500,000	9	3	2	7	5	34	48	1,398	35	1,142	17	255
$500,000 under $1,000,000	2	4	1	2	2	10	8	285	6	236	2	50
$1,000,000 or more	-	-	1	[3]	-	-	3	126	-	-	3	126
Deficit returns, total	76,850	8,119	2,092	316	35,454	4,926	211,179	116,604	188,537	88,353	29,146	28,652
$0 under $5,000	61,156	5,543	2,009	157	29,240	3,448	160,501	59,842	144,776	48,047	20,617	11,795
$5,000 under $10,000	8,757	1,121	(*)	(*)	3,249	457	24,532	15,334	22,076	10,377	3,047	4,957
$10,000 under $15,000	2,955	461	-	-	(*)	(*)	10,838	9,337	9,259	6,469	1,845	2,869
$15,000 under $30,000	2,346	449	(*)	(*)	988	247	8,513	13,409	6,867	8,614	2,158	4,795
$30,000 under $50,000	864	227	-	-	618	232	3,153	5,858	2,385	4,391	843	1,466
$50,000 under $100,000	520	139	37	110	475	327	2,130	6,270	1,851	5,083	404	1,188
$100,000 under $200,000	160	92			177	94	902	3,643	773	2,896	158	746
$200,000 or more	92	85	12	32	103	50	610	2,910	550	2,475	74	435

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Capital gains distributions reported as miscellaneous income on Form 1040.

[3] Less than $500.

[4] Includes surcharge for a small number of prior-year and noncalendar-year returns.

NOTE: Amount detail may not add to total because of rounding.

Table 1.10.—RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
							Total		Dividend exclusion		Dividends in adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number o returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
All returns, total	12,673,175	18,054,523	1,833,172	662,109	1,345,829	514,675	12,638,350	16,877,742	12,157,465	1,206,698	7,518,621	15,671,048
No adjusted gross income	76,313	126,187	8,824	7,598	4,875	1,969	76,204	116,620	70,987	6,852	45,622	109,768
$1 under $1,000	226,985	58,249	18,387	2,037	14,535	3,427	226,985	52,785	207,911	15,265	123,489	37,520
$1,000 under $2,000	429,923	175,566	55,548	9,908	16,646	2,183	429,923	163,475	412,827	32,430	266,312	131,046
$2,000 under $3,000	519,010	307,137	88,724	21,881	37,134	6,478	519,010	278,778	492,394	44,130	362,734	234,648
$3,000 under $4,000	559,001	387,887	82,924	15,396	68,970	22,946	556,510	349,545	532,122	49,376	377,253	300,169
$4,000 under $5,000	529,192	388,256	70,432	16,397	79,439	36,077	529,141	335,782	494,207	48,006	360,324	287,776
$5,000 under $6,000	502,312	410,719	81,066	33,721	49,832	11,124	500,029	365,874	471,315	44,920	331,116	320,954
$6,000 under $7,000	508,748	380,583	73,128	14,948	51,082	13,287	508,630	352,348	487,995	45,209	325,594	307,139
$7,000 under $8,000	522,268	373,200	76,850	18,508	60,799	26,694	522,056	327,998	502,571	42,389	296,547	285,609
$8,000 under $9,000	482,965	304,391	72,687	17,800	47,036	12,400	482,865	274,190	460,534	38,468	251,851	235,722
$9,000 under $10,000	607,507	431,197	84,590	32,851	57,732	17,989	603,166	380,357	567,056	49,255	324,867	331,102
$10,000 under $11,000	586,741	411,200	72,408	20,662	53,749	13,993	583,826	376,545	556,835	48,583	308,372	327,962
$11,000 under $12,000	598,412	390,924	79,375	23,169	50,291	13,071	597,389	354,685	577,973	50,547	299,395	304,138
$12,000 under $13,000	565,874	322,562	64,391	12,082	46,039	9,181	563,670	301,299	540,499	46,861	274,800	254,439
$13,000 under $14,000	549,938	348,888	57,719	15,074	46,454	11,845	547,203	321,969	527,929	47,206	274,321	274,763
$14,000 under $15,000	537,625	359,816	68,271	18,434	49,144	8,670	536,132	332,712	514,267	47,622	271,185	285,091
$15,000 under $20,000	2,013,850	1,552,444	263,889	81,946	185,207	54,287	2,006,532	1,416,211	1,936,131	188,763	1,037,117	1,227,448
$20,000 under $25,000	1,105,006	1,323,895	180,214	57,034	134,288	43,538	1,100,628	1,223,323	1,076,803	121,882	650,915	1,101,441
$25,000 under $30,000	572,059	1,068,731	100,297	41,781	78,913	35,687	570,959	991,263	561,527	71,078	385,172	920,136
$30,000 under $50,000	761,861	2,306,792	144,923	73,803	120,392	51,825	760,453	2,181,164	750,951	103,476	581,978	2,077,688
$50,000 under $100,000	334,327	2,693,816	71,572	64,438	70,533	49,528	333,839	2,579,851	331,812	50,781	290,744	2,529,070
$100,000 under$200,000	66,003	1,730,693	13,740	27,448	17,622	26,606	65,949	1,676,639	65,641	10,737	62,139	1,665,902
$200,000 under $500,000	14,272	1,188,993	2,690	15,714	4,193	20,984	14,268	1,152,296	14,208	2,365	13,858	1,149,931
$500,000 under $1,000,000	2,121	445,283	374	3,522	669	4,319	2,121	437,442	2,111	355	2,067	437,087
$1,000,000 or more	862	567,114	149	15,957	255	16,567	862	534,591	859	142	849	534,449
Taxable returns, total	11,314,567	17,033,011	1,650,335	605,778	1,241,378	477,916	11,284,090	15,949,319	10,874,066	1,087,582	6,662,671	14,861,737
No adjusted gross income	1,229	23,955	125	3,801	116	445	1,227	19,709	1,223	185	1,040	19,524
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,0000	45,175	23,440	(*)	(*)	(*)	(*)	45,175	22,136	43,176	3,205	29,192	18,931
$2,000 under $3,000	253,513	146,591	50,066	8,045	17,432	2,224	253,513	136,323	241,755	18,820	178,970	117,503
$3,000 under $4,000	352,868	239,920	53,701	8,297	36,048	12,022	352,518	219,601	337,893	28,094	241,107	191,507
$4,000 under $5,000	447,603	327,485	52,579	12,200	71,453	34,287	447,552	280,998	417,714	38,940	307,242	242,058
$5,000 under $6,000	462,512	382,394	74,388	30,223	49,082	10,754	462,228	341,417	433,981	41,386	306,412	300,031
$6,000 under $7,000	489,642	346,135	71,956	14,846	50,781	13,230	489,591	318,059	469,387	43,248	313,808	274,811
$7,000 under $8,000	506,586	337,574	76,329	18,316	60,446	25,490	506,374	293,768	487,054	40,706	286,568	253,061
$8,000 under $9,000	472,607	281,330	69,763	13,167	45,033	12,389	472,507	255,774	450,176	37,432	246,806	218,342
$9,000 under $10,000	600,233	413,617	81,647	31,315	55,655	17,307	595,892	364,995	560,207	48,361	318,906	316,633
$10,000 under $11,000	578,915	390,910	72,177	20,619	51,583	13,613	576,000	356,677	549,076	47,617	301,946	309,060
$11,000 under $12,000	595,317	385,976	79,304	23,167	50,279	13,067	594,294	349,742	574,880	50,328	297,976	299,414
$12,000 under $13,000	563,943	320,147	64,367	12,070	46,039	9,181	561,739	298,896	538,570	46,663	273,866	252,233
$13,000 under $14,000	548,684	338,575	57,515	15,059	46,341	11,785	545,961	311,731	526,688	47,009	273,155	264,722
$14,000 under $15,000	536,282	358,950	68,220	18,431	49,130	8,664	534,789	331,856	512,924	47,498	270,182	284,358
$15,000 under $20,000	2,009,857	1,533,352	262,757	81,367	183,909	53,339	2,002,561	1,398,645	1,932,162	188,221	1,034,078	1,210,425
$20,000 under $25,000	1,102,697	1,311,153	180,170	57,022	134,173	43,242	1,098,319	1,210,889	1,074,497	121,579	648,973	1,089,311
$25,000 under $30,000	570,860	1,048,143	100,012	40,634	78,675	28,307	569,760	979,201	560,328	70,902	384,096	908,299
$30,000 under $50,000	759,636	2,274,694	144,645	69,846	120,246	51,443	758,228	2,153,405	748,895	103,173	579,834	2,050,232
$50,000 under $100,000	333,405	2,666,724	71,408	64,323	70,285	49,140	332,917	2,553,261	330,915	50,655	289,850	2,502,606
$100,000 under $200,000	65,810	1,716,729	13,701	27,410	17,569	26,496	65,756	1,662,824	65,448	10,708	61,951	1,652,116
$200,000 under $500,000	14,209	1,178,220	2,684	15,675	4,178	20,755	14,205	1,141,791	14,146	2,355	13,796	1,139,436
$500,000 under $1,000,000	2,109	439,258	371	3,325	666	4,292	2,109	431,641	2,099	353	2,055	431,288
$1,000,000 or more	859	547,479	149	15,957	253	15,795	859	515,728	856	141	846	515,587
Total nontaxable returns	1,358,608	1,021,516	182,837	56,332	104,451	36,756	1,354,260	928,424	1,283,399	119,114	855,950	809,311
Returns under $5,000	2,340,424	1,443,282	324,839	73,218	221,599	73,079	2,337,773	1,296,985	2,210,448	196,059	1,535,734	1,100,926
Returns $5,000 under $10,000	2,623,800	1,900,090	388,321	117,829	266,481	81,494	2,616,746	1,700,767	2,489,471	220,241	1,529,975	1,480,526
Returns $10,000 under $15,000	2,838,590	1,833,391	342,164	89,421	245,677	56,760	2,828,220	1,687,210	2,717,503	240,819	1,428,073	1,446,391
Returns $15,000 or more	4,870,361	12,877,763	777,848	381,642	612,072	303,340	4,855,611	12,192,781	4,740,043	549,578	3,024,839	11,643,203

Footnotes at end of table.

Table 1.10--RETURNS WITH DIVIDENDS AND OTHER DISTRIBUTIONS: NUMBER AND AMOUNTS BY MARITAL STATUS AND SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Total dividends and other distributions		Capital gain distributions received		Nontaxable distributions received		Domestic and foreign dividends received					
							Total		Dividend exclusion		Dividends in adjusted gross income	
FFFF	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
JOINT RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	8,842,876	11,639,539	1,237,171	451,484	855,802	328,070	8,815,116	10,859,983	8,488,741	921,272	4,806,636	9,938,715
No adjusted gross income	51,171	97,398	5,030	6,589	3,292	1,507	51,063	89,302	47,686	5,160	28,763	84,136
$1 under $1,000	43,912	15,850	6,486	910	1,488	613	43,912	14,327	39,959	4,857	27,461	9,470
$1,000 under $2,000	85,845	35,399	11,496	3,008	2,953	516	85,845	31,875	80,934	8,275	54,392	23,600
$2,000 under $3,000	145,951	73,017	17,749	8,415	5,433	543	145,951	64,058	138,739	15,194	79,749	48,865
$3,000 under $4,000	210,215	104,615	28,670	6,046	27,800	7,008	209,790	91,561	197,970	22,825	119,968	68,736
$4,000 under $5,000	250,618	150,638	34,792	6,864	31,420	13,908	250,567	129,866	236,201	28,040	160,653	101,826
$5,000 under $6,000	236,320	125,629	31,919	13,070	13,270	1,195	234,179	111,364	217,739	24,605	134,883	86,759
$6,000 under $7,000	247,405	186,751	35,486	8,313	23,258	4,435	247,287	174,002	238,927	26,629	143,008	147,373
$7,000 under $8,000	290,020	165,559	41,841	10,832	25,775	14,604	289,874	140,123	274,529	25,403	136,749	114,720
$8,000 under $9,000	292,974	147,594	44,666	13,603	29,062	8,942	292,874	125,049	279,298	24,980	128,552	100,069
$9,000 under $10,000	378,285	129,248	45,397	6,428	24,852	4,512	375,942	118,308	351,856	32,536	163,992	85,771
$10,000 under $11,000	406,078	203,200	45,063	10,558	35,004	6,372	403,827	186,270	384,096	35,876	188,141	150,394
$11,000 under $12,000	444,624	207,961	54,120	14,220	30,076	8,528	443,601	185,213	426,983	38,905	195,307	146,309
$12,000 under $13,000	451,988	172,680	50,777	8,919	30,460	5,209	450,449	158,552	429,337	38,608	202,054	119,944
$13,000 under $14,000	449,537	195,772	44,601	11,233	28,938	7,195	447,446	177,343	430,851	39,575	201,820	137,768
$14,000 under $15,000	450,214	201,808	52,941	11,635	33,119	5,151	449,220	185,022	429,352	40,990	206,062	144,032
$15,000 under $20,000	1,786,456	1,017,035	217,018	61,582	141,186	36,577	1,779,189	918,876	1,712,697	169,532	856,603	749,344
$20,000 under $25,000	1,010,244	891,017	161,246	43,631	113,121	34,318	1,005,929	813,068	983,753	113,481	568,751	699,587
$25,000 under $30,000	526,844	746,603	92,470	35,811	66,982	28,866	525,744	681,926	516,831	66,937	345,788	614,989
$30,000 under $50,000	702,884	1,704,523	133,634	62,888	105,672	37,582	701,668	1,604,053	692,425	97,966	528,861	1,506,088
$50,000 under $100,000	307,001	2,086,956	66,335	56,366	62,587	41,194	306,526	1,989,396	304,681	48,171	264,918	1,941,226
$100,000 under $200,000	59,504	1,365,769	12,569	23,131	15,649	22,458	59,450	1,320,181	59,180	10,103	55,814	1,310,078
$200,000 under $500,000	12,290	906,279	2,399	12,786	3,615	17,478	12,287	876,015	12,234	2,170	11,914	873,845
$500,000 under $1,000,000	1,801	347,508	343	2,681	580	4,053	1,801	340,774	1,791	323	1,749	340,452
$1,000,000 or more	695	360,730	123	11,965	204	15,306	695	333,459	692	125	684	333,334
Taxable returns, total	8,207,411	11,107,924	1,148,948	417,699	803,575	305,214	8,181,999	10,385,015	7,888,493	853,324	4,425,251	9,531,693
No adjusted gross income	1,130	21,428	103	3,783	105	430	1,128	17,215	1,124	176	947	17,039
$1 under $1,000	(*)	(*)			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	(*)	(*)	1,078	720	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	17,733	7,202			(*)	(*)	17,733	7,100	16,818	1,091	6,066	6,010
$3,000 under $4,000	52,196	22,183	5,727	1,458	3,439	420	51,913	20,304	47,857	5,695	25,515	14,610
$4,000 under $5,000	176,276	107,911	21,362	5,451	23,434	12,118	176,225	90,342	166,672	19,642	114,184	70,700
$5,000 under $6,000	206,882	113,022	27,239	10,829	12,532	828	206,740	101,365	190,767	21,935	118,543	79,430
$6,000 under $7,000	230,492	163,305	34,314	8,212	22,957	4,378	230,441	150,716	222,512	24,884	133,364	125,832
$7,000 under $8,000	278,489	155,890	41,320	10,639	25,522	13,401	278,343	131,850	263,163	24,134	130,899	107,716
$8,000 under $9,000	282,616	124,533	41,742	8,970	27,059	8,931	282,516	106,633	268,940	23,944	123,507	82,689
$9,000 under $10,000	373,318	124,922	44,737	6,304	24,773	4,389	370,975	114,229	347,314	31,873	160,338	82,358
$10,000 under $11,000	399,097	188,357	44,834	10,516	32,938	5,992	398,846	171,850	377,182	34,994	182,558	136,856
$11,000 under $12,000	442,194	203,251	54,049	14,218	30,064	8,525	441,171	180,509	424,555	38,697	193,889	141,812
$12,000 under $13,000	450,124	171,496	50,753	8,908	30,460	5,209	448,585	157,379	427,475	38,416	201,187	118,963
$13,000 under $14,000	448,611	185,919	44,529	11,226	28,891	7,152	446,552	167,541	429,937	39,410	200,982	128,131
$14,000 under $15,000	449,535	201,069	52,890	11,631	33,105	5,145	448,521	184,293	428,673	40,932	205,723	143,361
$15,000 under $20,000	1,783,057	1,003,811	215,886	61,003	140,280	35,889	1,775,812	906,919	1,709,322	169,047	854,126	737,872
$20,000 under $25,000	1,008,207	879,264	161,202	43,619	113,057	34,074	1,003,892	801,571	981,719	113,204	567,069	688,367
$25,000 under $30,000	525,883	729,390	92,190	34,664	66,746	21,486	524,783	673,239	515,870	66,785	344,949	606,454
$30,000 under $50,000	701,145	1,679,137	133,401	58,937	105,601	37,277	699,929	1,582,924	690,855	97,709	527,171	1,485,215
$50,000 under $100,000	306,289	2,068,169	66,200	56,292	62,421	41,052	305,814	1,970,825	303,994	48,065	264,234	1,922,760
$100,000 under $200,000	59,355	1,356,609	12,533	23,121	15,614	22,386	59,301	1,311,102	59,031	10,077	55,670	1,301,025
$200,000 under $500,000	12,241	898,402	2,395	12,749	3,604	17,373	12,238	868,281	12,185	2,161	11,866	866,120
$500,000 under $1,000,000	1,792	344,046	341	2,484	577	4,026	1,792	337,536	1,782	321	1,740	337,215
$1,000,000 or more	694	357,097	123	11,965	203	14,534	694	330,598	691	125	683	330,473
Total nontaxable returns	635,465	531,617	88,223	33,786	52,227	22,856	633,117	474,967	600,248	67,943	381,385	407,027
Returns under $5,000	787,712	476,916	104,223	31,831	72,386	24,096	787,128	420,989	741,489	84,356	470,986	336,632
Returns $5,000 under $10,000	1,445,004	754,780	199,309	52,246	116,217	33,688	1,440,156	668,846	1,362,349	134,154	707,184	534,692
Returns $10,000 under $15,000	2,202,441	981,420	247,502	56,565	157,597	32,456	2,194,543	892,400	2,100,619	193,953	993,384	698,447
Returns $15,000 or more	4,407,719	9,426,421	686,137	310,841	509,602	237,830	4,393,289	8,877,749	4,284,284	508,806	2,635,082	8,368,944

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with capital gain or loss transactions[1]	Number of returns with net gain or loss from sales of capital assets[2]	Returns with net gain from sales of capital assets									
			Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses							
					Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	8,154,008	8,087,866	5,944,247	14,558,580	14,187	52,209	28,353	96,166	652,976	907,515	191,995	439,865
No adjusted gross income	117,782	105,525	78,529	384,932	244	3,290	305	4,000	3,804	28,520	2,437	18,648
$1 under $1,000	136,011	128,448	100,428	78,776	(*)	(*)			5,912	9,152	4,846	136
$1,000 under $2,000	241,793	238,855	186,587	114,310	-	-			8,297	7,681	3,495	497
$2,000 under $3,000	319,747	317,098	260,434	148,577	(*)	(*)	1,660	1,101	18,502	9,000	1,146	572
$3,000 under $4,000	355,909	350,788	300,253	208,380	-	-			20,189	8,595	3,131	3,148
$4,000 under $5,000	372,805	370,144	313,517	265,239	-	-			14,707	8,678	2,206	1,177
$5,000 under $6,000	347,580	342,174	282,488	288,650	(*)	(*)			19,519	7,161	3,097	1,118
$6,000 under $7,000	341,373	339,284	254,921	231,049	-	-			18,136	8,456	1,546	1,994
$7,000 under $8,000	336,451	334,020	260,632	269,577	(*)	(*)	3,130	1,924	22,949	7,632	945	315
$8,000 under $9,000	324,940	320,739	263,604	287,106	(*)	(*)			24,754	11,900	2,942	8,049
$9,000 under $10,000	358,824	358,616	267,837	255,294	(*)	(*)			17,734	15,572	5,223	2,918
$10,000 under $11,000	349,612	347,867	262,044	287,424	(*)	(*)			21,426	19,566	5,105	7,650
$11,000 under $12,000	353,802	351,406	256,099	314,830	1,445	997			22,229	22,018	9,061	4,581
$12,000 under $13,000	307,948	306,455	222,451	263,773	(*)	(*)	3,531	5,137	22,522	19,126	7,940	3,144
$13,000 under $14,000	308,073	306,853	211,744	281,355	(*)	(*)			22,084	10,948	2,617	7,469
$14,000 under $15,000	308,053	307,406	230,085	257,279	(*)	(*)			30,254	20,705	4,602	1,075
$15,000 under $20,000	1,184,565	1,180,239	818,105	1,239,394	2,261	11,320	2,755	3,774	118,375	130,477	21,907	21,949
$20,000 under $25,000	710,264	707,244	472,588	896,152	2,097	3,771	2,234	7,309	75,141	79,736	22,691	26,823
$25,000 under $30,000	401,213	399,401	262,784	721,224	1,459	1,830	1,864	4,505	43,852	61,639	16,780	17,107
$30,000 under $50,000	602,396	601,069	390,563	1,695,889	2,319	5,839	5,508	18,494	70,471	147,963	32,957	70,562
$50,000 under $100,000	295,610	295,124	190,768	1,871,848	1,795	10,108	4,889	18,837	39,895	141,698	24,762	93,214
$100,000 under $200,000	62,292	62,180	44,087	1,369,977	699	7,311	1,758	14,517	9,212	62,677	8,834	65,966
$200,000 under $500,000	14,007	13,979	11,152	1,216,137	209	3,812	571	10,697	2,381	38,568	2,880	44,978
$500,000 under $1,000,000	2,097	2,091	1,787	639,093	45	782	98	3,465	424	18,893	575	16,723
$1,000,000 or more	861	861	760	972,315	20	998	50	2,406	207	11,154	270	20,052
Taxable returns, total	7,083,472	7,053,423	5,113,218	13,597,595	13,313	48,369	25,663	85,129	613,028	844,754	176,298	407,566
No adjusted gross income	1,658	1,430	1,404	125,038	(*)	(*)	64	803	458	6,884	259	5,355
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	20,613	20,600	15,188	18,477	-	-	-	-	(*)	(*)	(*)	(*)
$2,000 under $3,000	136,304	136,282	105,873	44,970	-	-	-	-	12,634	4,777	(*)	(*)
$3,000 under $4,000	196,706	196,706	168,872	107,139	-	-	-	-	11,479	4,048	2,330	2,265
$4,000 under $5,000	280,706	278,639	235,797	205,715	-	-	(*)	(*)	10,757	6,856	1,562	623
$5,000 under $6,000	299,842	297,494	247,824	246,536	(*)	(*)			19,449	6,775	3,063	1,090
$6,000 under $7,000	297,137	295,073	224,877	189,223	-	-			16,619	7,608	1,184	1,771
$7,000 under $8,000	319,730	317,447	247,723	250,496	(*)	(*)	3,008	741	20,449	6,881	(*)	(*)
$8,000 under $9,000	308,468	304,573	250,336	244,945	(*)	(*)			24,590	11,862	2,861	3,791
$9,000 under $10,000	348,857	348,654	259,725	238,692	(*)	(*)			17,567	14,336	4,984	2,543
$10,000 under $11,000	342,427	340,685	255,792	269,319	-	-			21,178	19,442	4,941	7,049
$11,000 under $12,000	349,876	347,817	253,306	298,118	1,445	997			22,227	21,958	8,387	3,672
$12,000 under $13,000	305,481	304,001	220,719	259,400	(*)	(*)	2,865	3,622	22,419	18,429	7,873	3,129
$13,000 under $14,000	306,825	305,772	211,131	279,528	(*)	(*)			22,083	10,847	2,616	7,469
$14,000 under $15,000	307,541	306,907	229,678	255,857	(*)	(*)			30,237	20,512	4,589	1,058
$15,000 under $20,000	1,180,050	1,175,934	814,977	1,222,252	2,194	11,274	2,755	3,774	118,119	129,932	21,697	21,645
$20,000 under $25,000	707,714	705,045	471,173	889,103	2,085	3,768	2,218	7,283	74,939	78,026	22,640	26,527
$25,000 under $30,000	399,907	398,194	261,665	717,282	1,409	1,507	1,830	2,717	43,803	61,585	16,683	13,961
$30,000 under $50,000	599,956	598,879	389,229	1,680,806	2,115	5,138	5,473	18,015	70,101	146,274	32,690	69,420
$50,000 under $100,000	294,665	294,363	190,264	1,864,035	1,789	10,035	4,845	17,865	39,733	138,497	24,659	89,788
$100,000 under $200,000	62,104	62,033	43,980	1,364,631	698	7,305	1,748	14,116	9,168	60,828	8,804	65,358
$200,000 under $500,000	13,945	13,935	11,128	1,214,123	209	3,812	568	10,294	2,374	37,624	2,875	44,189
$500,000 under $1,000,000	2,085	2,085	1,783	638,993	45	782	97	3,456	423	18,853	574	16,543
$1,000,000 or more	859	859	758	972,076	20	998	50	2,406	205	11,065	270	20,052
Total nontaxable returns	1,070,536	1,034,443	831,029	960,985	874	3,840	2,690	11,038	39,948	62,758	15,697	32,305
Returns under $5,000	1,544,047	1,510,858	1,239,748	1,200,214	(*)	(*)	1,965	5,101	71,411	71,626	17,261	24,178
Returns $5,000 under $10,000	1,709,168	1,694,833	1,329,482	1,331,676	(*)	(*)	3,130	1,923	103,092	50,721	13,753	14,394
Returns $10,000 under $15,000	1,627,488	1,619,987	1,182,423	1,404,662	2,030	1,731	3,531	5,138	118,515	92,362	29,325	23,919
Returns $15,000 or more	3,273,305	3,262,188	2,192,594	10,622,029	10,904	45,769	19,727	84,004	359,958	692,804	131,656	377,375

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with net gain from sales of capital assets--Continued									
	Long-term capital gains and losses									
	Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net long-term capital gain in excess of any short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	45,281	150,756	98,049	352,813	5,704,833	28,001,149	85,532	128,496	5,704,833	27,564,656
No adjusted gross income	(*)	(*)	676	11,371	77,562	741,160	(*)	(*)	77,562	722,512
$1 under $1,000	(*)	(*)			97,695	148,783			97,695	148,647
$1,000 under $2,000	(*)	(*)			183,717	220,973			183,717	220,476
$2,000 under $3,000	-	-	7,421	11,492	253,385	281,891	7,762	10,199	253,385	281,319
$3,000 under $4,000	(*)	(*)			295,038	402,966			295,038	399,818
$4,000 under $5,000	(*)	(*)			307,197	516,087			307,197	514,910
$5,000 under $6,000					277,207	564,792			277,207	563,674
$6,000 under $7,000			1,364	2,790	244,865	448,245	2,479	2,186	244,865	446,251
$7,000 under $8,000	3,540	3,013			253,883	524,778			253,883	524,463
$8,000 under $9,000			2,671	7,404	254,640	560,885			254,640	552,836
$9,000 under $10,000			2,436	1,151	259,759	490,573	6,638	4,053	259,759	487,655
$10,000 under $11,000			3,183	11,277	254,789	549,450	2,278	2,996	254,789	541,800
$11,000 under $12,000	3,781	6,922	3,940	5,864	248,552	593,904	1,064	1,802	248,552	589,323
$12,000 under $13,000			2,660	3,341	213,180	504,071	4,960	5,780	213,180	500,928
$13,000 under $14,000			3,508	7,054	201,168	551,947	3,342	1,797	201,168	544,478
$14,000 under $15,000	2,193	10,861	1,264	7,385	216,053	481,310	6,525	3,503	216,053	480,234
$15,000 under $20,000	5,853	12,931	14,240	28,602	764,677	2,273,696	16,987	16,818	764,677	2 251,746
$20,000 under $25,000	5,002	12,033	9,647	17,537	445,831	1,679,511	9,354	9,843	445,831	1,656,063
$25,000 under $30,000	4,595	12,994	9,275	17,201	248,808	1,356,230	5,395	9,930	248,808	1,339,122
$30,000 under $50,000	7,967	24,139	16,159	57,658	368,894	3,205,107	11,587	19,271	368,894	3,134,545
$50,000 under $100,000	6,293	24,432	13,912	69,449	181,657	3,602,250	5,927	24,327	181,657	3,509,036
$100,000 under $200,000	2,051	17,434	4,214	43,673	42,788	2,694,282	923	6,847	42,788	2,628,315
$200,000 under $500,000	516	7,635	1,174	23,124	10,965	2,405,903	149	2,891	10,965	2,360,925
$500,000 under $1,000,000	76	2,023	197	10,949	1,767	1,259,880	14	1,378	1,767	1,243,157
$1,000,000 or more	42	2,007	108	15,491	756	1,942,475	4	50	756	1,922,423
Taxable returns, total	43,455	136,929	91,062	327,655	4,887,530	26,139,372	82,214	112,150	4,887,530	25,735,182
No adjusted gross income	(*)	(*)	113	2,678	1,396	241,710	(*)	(*)	1,396	236,355
$1 under $1,000	-	-	(*)	(*)	(*)	(*)	-	-	(*)	(*)
$1,000 under $2,000	-	-	-	-	15,188	35,252	-	-	15,188	35,249
$2,000 under $3,000	-	-	(*)	(*)	99,311	82,502	(*)	(*)	99,311	82,486
$3,000 under $4,000	(*)	(*)	(*)	(*)	166,408	208,631	(*)	(*)	166,408	206,366
$4,000 under $5,000	-	-	(*)	(*)	232,034	400,019	(*)	(*)	232,034	399,396
$5,000 under $6,000	(*)	(*)			242,547	481,290			242,547	480,200
$6,000 under $7,000	-	-			215,606	366,044			215,606	364,273
$7,000 under $8,000			3,587	9,643	241,117	488,045	2,469	2,181	241,117	487,797
$8,000 under $9,000	3,095	1,216			241,461	472,375			241,461	468,584
$9,000 under $10,000			2,424	1,113	251,812	459,323	6,496	3,984	251,812	456,780
$10,000 under $11,000			3,183	11,277	248,537	512,881	2,278	2,996	248,537	505,832
$11,000 under $12,000	3,610	6,247	3,940	5,864	245,759	559,689	1,064	1,802	245,759	556,017
$12,000 under $13,000			2,658	3,303	211,499	495,610	4,909	5,234	211,499	492,481
$13,000 under $14,000			3,508	7,054	200,555	548,494	3,342	1,797	200,555	541,025
$14,000 under $15,000	2,193	10,861	1,250	7,136	215,648	478,817	6,524	3,494	215,648	477,759
$15,000 under $20,000	5,853	12,931	13,745	28,147	761,551	2,240,181	16,985	16,811	761,551	2,218,536
$20,000 under $25,000	4,989	11,812	9,571	17,211	444,471	1,667,867	9,302	9,508	444,471	1,644,714
$25,000 under $30,000	4,595	12,994	9,253	16,718	247,690	1,345,308	5,395	9,930	247,690	1,331,347
$30,000 under $50,000	7,785	24,044	15,893	57,033	367,560	3,177,177	11,587	19,271	367,560	3,107,757
$50,000 under $100,000	6,270	24,120	13,832	67,251	181,203	3,586,226	5,877	22,640	181,203	3,496,439
$100,000 under $200,000	2,048	17,405	4,201	43,450	42,700	2,686,276	904	6,645	42,700	2,620,918
$200,000 under $500,000	515	7,633	1,170	23,041	10,944	2,402,218	146	2,512	10,944	2,358,029
$500,000 under $1,000,000	76	2,023	197	10,949	1,763	1,259,581	14	1,378	1,763	1,243,038
$1,000,000 or more	42	2,007	107	15,420	754	1,942,174	4	50	754	1,922,122
Total nontaxable returns	1,826	13,827	6,987	25,159	817,303	1,861,775	3,318	16,346	817,303	1,829,475
Returns under $5,000	3,372	14,333	8,097	22,862	1,214,594	2,311,861	7,906	15,024	1,214,594	2,287,682
Returns $5,000 under $10,000	3,540	3,012	6,471	11,345	1,290,354	2,589,271	9,117	6,239	1,290,354	2,574,878
Returns $10,000 under $15,000	5,974	17,783	14,555	34,920	1,133,742	2,680,682	18,169	15,878	1,133,742	2,656,763
Returns $15,000 or more	32,395	115,628	68,926	283,685	2,066,143	20,419,334	50,340	91,355	2,066,143	20,045,333

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with net loss from sales of capital assets										
	Number of returns	Net loss from sales of capital assets [3]	Net loss from sales of capital assets before statutory limitation	Short-term capital gains and losses							
				Pre-1970 short-term capital loss carryover		Post-1969 short-term capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	2,143,619	1,403,581	10,447,309	133,680	1,147,628	164,180	755,996	234,681	288,957	621,777	2,668,563
No adjusted gross income	26,996	74,220	243,626	5,550	30,424	1,484	24,314	916	1,956	10,771	75,722
$1 under $1,000	28,020	18,582	247,348	2,488	12,896	(*)	(*)	3,137	692	3,418	21,302
$1,000 under $2,000	52,268	33,696	222,767	5,028	67,426	(*)	(*)	4,563	5,874	7,118	66,950
$2,000 under $3,000	56,664	38,055	213,473			(*)	(*)			8,313	28,029
$3,000 under $4,000	50,535	34,741	347,511	9,067	74,640	6,599	13,971	10,512	21,248	16,339	96,435
$4,000 under $5,000	56,627	31,465	175,591	(*)	(*)	2,874	3,960			12,107	34,451
$5,000 under $6,000	59,686	34,488	190,666	(*)	(*)	(*)	(*)	(*)	(*)	16,106	90,700
$6,000 under $7,000	84,363	56,910	371,106	5,352	21,917	5,975	24,606	12,598	10,934	23,789	65,347
$7,000 under $8,000	73,388	42,701	232,761	6,216	46,481	3,831	3,414	(*)	(*)	18,247	59,779
$8,000 under $9,000	57,135	31,626	150,015	(*)	(*)	5,730	38,480	2,430	3,726	18,793	63,801
$9,000 under $10,000	90,779	51,260	320,691	3,835	26,596	2,347	5,224	11,792	3,929	20,058	56,182
$10,000 under $11,000	85,823	49,495	276,386	3,881	72,191	3,853	5,666	4,945	5,532	24,328	106,006
$11,000 under $12,000	95,307	57,700	267,795	2,458	23,527	7,779	23,354	9,958	9,685	28,327	62,686
$12,000 under $13,000	84,004	47,059	223,793	3,896	13,683	5,814	18,272	8,963	4,240	22,047	52,840
$13,000 under $14,000	95,109	57,020	402,596	4,723	57,663	7,668	30,869	6,047	7,341	29,723	119,251
$14,000 under $15,000	77,321	45,184	234,946	3,540	17,626	6,274	10,482	9,438	8,957	26,497	57,607
$15,000 under $20,000	362,134	215,628	1,447,812	20,317	95,035	27,106	157,812	40,683	45,933	106,425	340,676
$20,000 under $25,000	234,656	143,512	934,786	13,573	72,887	16,121	51,382	29,703	29,912	70,950	189,019
$25,000 under $30,000	136,617	89,849	693,249	8,474	115,365	13,101	58,010	20,018	22,015	42,396	205,160
$30,000 under $50,000	210,506	150,597	1,623,795	16,798	171,562	24,239	101,204	31,844	46,749	71,093	363,618
$50,000 under $100,000	104,356	81,664	1,081,263	9,726	139,695	14,831	106,117	17,777	40,040	36,666	333,534
$100,000 under $200,000	18,093	15,244	333,608	1,890	32,578	2,811	36,246	3,142	12,343	6,862	94,442
$200,000 under $500,000	2,827	2,515	129,081	348	14,548	524	18,009	461	4,243	1,206	57,667
$500,000 under $1,000,000	304	279	35,612	51	3,513	68	4,142	46	612	145	9,597
$1,000,000 or more	101	91	47,032	25	3,554	25	6,607	14	154	53	17,762
Taxable returns, total	1,940,205	1,210,635	8,806,067	113,736	962,961	152,133	672,521	217,490	263,852	573,482	2,291,687
No adjusted gross income	26	21	478	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	18,437	(*)	(*)	-	-	-	-	(*)	(*)
$2,000 under $3,000	30,409	21,882	102,452	-	-	-	-	(*)	(*)	4,564	3,237
$3,000 under $4,000	27,834	17,015	120,155	(*)	(*)	6,787	3,844	(*)	(*)	6,918	42,677
$4,000 under $5,000	42,842	21,702	134,217	(*)	(*)			(*)	(*)	8,881	25,896
$5,000 under $6,000	49,670	28,922	132,973	(*)	(*)	(*)	(*)	(*)	(*)	14,650	55,070
$6,000 under $7,000	70,196	47,175	300,924	5,059	12,669	3,690	6,557	10,563	10,528	19,090	36,995
$7,000 under $8,000	69,724	40,932	225,142	6,184	45,658	3,827	3,393	(*)	(*)	17,421	58,176
$8,000 under $9,000	54,237	29,675	140,245	(*)	(*)	5,678	38,380	2,429	3,725	18,457	62,703
$9,000 under $10,000	88,929	49,752	299,899	3,575	26,018	(*)	(*)	11,692	3,736	19,751	53,038
$10,000 under $11,000	84,893	48,303	270,727	3,669	71,330	3,575	5,052	4,777	3,627	24,034	102,477
$11,000 under $12,000	94,511	57,139	254,227	2,284	13,675	7,745	23,344	9,946	9,684	28,017	52,576
$12,000 under $13,000	83,282	46,377	221,379	3,778	13,005	5,814	18,272	8,953	4,240	21,421	51,258
$13,000 under $14,000	94,641	56,590	396,425	4,723	57,663	7,499	30,854	5,904	7,259	29,487	118,867
$14,000 under $15,000	77,229	45,092	233,016	3,539	17,602	6,252	10,384	9,437	8,951	26,407	55,157
$15,000 under $25,000	360,957	214,551	1,426,363	19,951	94,824	26,577	153,389	40,331	44,554	105,797	334,540
$20,000 under $25,000	233,872	142,857	893,622	13,499	71,424	15,770	47,208	29,693	29,832	70,416	183,223
$25,000 under $30,000	136,529	89,775	692,309	8,472	115,318	13,090	57,430	20,018	22,015	42,370	204,597
$30,000 under $50,000	209,650	149,745	1,349,322	16,563	159,443	24,176	100,041	31,804	46,233	70,811	350,112
$50,000 under $100,000	104,099	81,429	1,057,290	9,676	135,205	14,755	104,671	17,748	39,680	36,523	319,535
$100,000 under $200,000	18,053	15,209	327,487	1,886	31,971	2,811	36,246	3,133	12,208	6,839	93,404
$200,000 under $500,000	2,807	2,495	126,353	344	14,439	517	17,489	460	4,116	1,191	55,959
$500,000 under $1,000,000	302	277	35,593	51	3,513	66	4,076	46	612	143	8,928
$1,000,000 or more	101	91	47,032	25	3,554	25	6,607	14	154	53	17,762
Total nontaxable returns	203,414	192,947	1,641,244	19,944	184,668	12,047	83,477	17,191	25,106	48,295	376,877
Returns under $5,000	271,110	230,758	1,450,315	24,839	205,768	14,130	50,714	19,128	29,771	58,066	322,890
Returns $5,000 under $10,000	365,351	216,985	1,265,239	19,141	108,433	19,836	77,111	32,514	21,430	96,993	335,809
Returns $10,000 under $15,000	437,564	256,458	1,405,517	18,498	184,689	31,388	88,644	39,351	35,755	130,922	398,390
Returns $15,000 or more	1,069,594	699,378	6,326,238	71,202	648,737	98,826	539,527	143,688	202,001	335,796	1,611,475

Footnotes at end of table.

Table 1.11--RETURNS WITH CAPITAL GAINS OR LOSSES: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with net loss from sales of capital assets--Continued							
	Long-term capital gains and losses							
	Pre-1970 long-term capital loss carryover		Post-1969 long-term capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	358,122	2,887,517	415,928	2,603,534	93,090	212,072	1,833,749	8,279,773
No adjusted gross income	7,827	83,948	3,944	27,379	(*)	(*)	21,568	171,690
$1 under $1,000	(*)	(*)	7,222	14,348	-	-	27,374	226,738
$1,000 under $2,000	12,495	63,234	9,078	52,477	8,404	5,492	49,883	162,647
$2,000 under $3,000	11,887	66,725	11,774	33,729			53,223	187,395
$3,000 under $4,000	10,295	150,642	8,879	49,083			39,391	273,568
$4,000 under $5,000	8,863	89,410	4,620	14,686			49,422	142,480
$5,000 under $6,000	7,692	26,681	6,513	42,531	16,625	42,347	46,293	118,626
$6,000 under $7,000	11,527	78,395	14,551	126,024			67,721	319,018
$7,000 under $8,000	11,551	74,091	5,699	39,338			59,436	180,939
$8,000 under $9,000	8,662	34,942	6,515	30,353			41,663	106,187
$9,000 under $10,000	10,641	43,310	17,093	139,733	1,617	443	82,906	268,879
$10,000 under $11,000	17,602	76,507	11,788	29,602	3,175	4,268	71,283	180,181
$11,000 under $12,000	13,443	61,685	18,432	57,426	3,037	3,520	83,660	218,313
$12,000 under $13,000	10,595	61,883	12,113	48,827	3,352	2,475	71,256	177,668
$13,000 under $14,000	15,402	145,686	15,647	54,926	1,699	1,589	84,435	292,275
$14,000 under $15,000	10,053	35,847	12,970	50,000	2,736	4,319	64,169	190,615
$15,000 under $20,000	53,897	387,109	65,913	351,544	13,814	8,060	309,890	1,161,129
$20,000 under $25,000	37,769	279,723	45,443	245,721	10,360	15,949	200,519	791,627
$25,000 under $30,000	24,989	130,655	35,388	179,234	6,472	5,818	118,949	515,922
$30,000 under $50,000	41,469	625,346	57,978	392,195	12,019	36,086	180,691	1,343,012
$50,000 under $100,000	24,724	244,784	35,874	380,811	7,325	40,871	91,489	828,641
$100,000 under $200,000	4,695	63,080	7,091	138,763	1,576	13,016	15,738	264,525
$200,000 under $500,000	825	24,704	1,229	55,718	292	19,696	2,441	95,353
$500,000 under $1,000,000	98	13,932	126	17,092	38	1,604	263	28,231
$1,000,000 or more	44	12,913	48	31,994	13	4,689	86	34,114
Taxable returns, total	317,132	2,288,562	376,990	2,373,770	87,950	190,620	1,655,806	6,908,850
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-
$1,000 under $2,000	11,932	99,972	-	-	-	-	(*)	(*)
$2,000 under $3,000			4,896	18,715	(*)	(*)	28,410	100,033
$3,000 under $4,000			4,368	20,334	(*)	(*)	23,220	88,726
$4,000 under $5,000	7,439	78,276	3,402	9,627	(*)	(*)	37,321	109,202
$5,000 under $6,000	6,507	22,899	5,784	37,109	17,785	42,513	36,875	95,292
$6,000 under $7,000	7,005	40,480	12,540	118,817			58,252	276,734
$7,000 under $8,000	11,397	73,744	5,319	34,738			56,518	174,853
$8,000 under $9,000	8,414	34,070	6,409	30,108			39,097	97,514
$9,000 under $10,000	10,515	42,652	16,548	137,406			81,058	251,030
$10,000 under $11,000	17,532	76,295	11,721	29,586	3,093	2,424	70,644	174,301
$11,000 under $12,000	13,382	60,168	18,372	56,993	3,037	3,520	83,074	214,855
$12,000 under $13,000	10,326	61,367	11,584	47,947	3,117	2,013	70,771	176,375
$13,000 under $14,000	15,170	144,909	15,482	54,115	1,689	1,586	84,000	286,404
$14,000 under $15,000	10,053	35,847	12,904	49,934	2,670	3,758	64,145	190,567
$15,000 under $20,000	53,440	383,547	65,338	341,278	13,732	7,884	308,820	1,144,261
$20,000 under $25,000	37,718	278,459	44,985	213,915	10,293	15,886	199,805	756,116
$25,000 under $30,000	24,986	130,625	35,367	178,381	6,471	5,816	118,872	515,543
$30,000 under $50,000	41,078	371,251	57,743	379,994	11,818	26,586	180,038	1,072,028
$50,000 under $100,000	24,609	241,229	35,757	374,288	7,300	39,058	91,257	816,492
$100,000 under $200,000	4,687	61,463	7,078	137,275	1,571	12,844	15,703	259,135
$200,000 under $500,000	819	24,324	1,220	54,326	288	19,102	2,425	93,612
$500,000 under $1,000,000	98	13,932	124	16,893	37	949	262	28,226
$1,000,000 or more	44	12,913	48	31,994	13	4,689	86	34,114
Total nontaxable returns	40,990	598,950	38,938	229,764	5,134	21,452	177,943	1,370,927
Returns under $5,000	52,444	466,243	45,517	191,703	8,940	7,322	240,861	1,164,517
Returns $5,000 under $10,000	50,073	257,420	50,371	377,980	18,242	42,790	298,019	993,650
Returns $10,000 under $15,000	67,095	381,608	70,950	240,781	13,999	16,171	374,803	1,059,053
Returns $15,000 or more	188,510	1,782,247	249,090	1,793,072	51,909	145,788	920,066	5,062,553

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Returns with short-term or long-term capital gains or losses.

[2] Returns with net capital gains plus returns with net capital losses.

[3] Amount reported by some taxpayers may exceed statutory limit of $1,000.

NOTE: Amount detail may not add to total because of rounding.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,946,859	35,3[illegible]3,956	1,444,354	3,285,612	135,781	392,081	214,656	726,595	240,703	1,957,037	195,066	1,149,144
No adjusted gross income	195,258	-1,318,159	60,215	262,041	27,396	128,592	167,862	1,120,149	(*)	(*)	17,089	144,327	(*)	(*)	(*)	(*)
$1 under $1,000	218,442	121,583	45,363	89,115	168,786	110,708	49,656	92,755	12,727	11,391	20,024	41,880	3,065	4,709	6,287	21,480
$1,000 under $2,000	310,630	470,245	103,546	187,333	255,778	309,702	54,852	85,492								
[illegible] under $3,000	336,019	839,655	138,478	309,244	280,884	513,011	55,135	88,074								
[illegible] under $4,000	342,701	1,201,436	154,014	460,944	281,804	669,388	60,897	109,475	25,984	32,589	36,814	66,275	18,667	44,386	10,366	29,790
[illegible] under $5,000	351,872	1,583,854	178,894	627,520	288,560	852,034	63,312	94,024								
[illegible] under $6,000	358,110	1,975,742	210,618	895,630	292,123	998,137	65,987	102,970			(*)	(*)				
[illegible] under $7,000	352,[illegible]	2,[illegible],915	225,820	1,176,688	278,713	1,034,296	73,533	115,572	26,174	47,748	15,026	26,106	23,507	72,148	16,897	41,415
[illegible] under $8,000	362,989	2,716,770	245,636	1,500,476	276,259	1,124,108	86,730	113,516			(*)	(*)				
[illegible] under $9,000	333,[illegible]	2,999,514	250,710	1,673,973	268,759	1,203,910	84,923	112,736	14,683	43,886	11,587	19,130	16,623	56,926	11,931	26,200
[illegible] under $10,000	323,837	3,078,657	241,864	1,844,047	242,623	1,130,604	81,214	103,779			(*)	(*)				
$10,000 under $11,000	316,928	3,325,737	240,832	2,067,750	241,741	1,124,732	75,187	90,324	5,862	18,570	8,615	15,469	8,184	34,057	5,643	12,429
$11,000 under $12,000	295,159	3,390,552	229,188	2,114,709	224,232	1,113,234	70,927	85,769	5,103	12,145	7,107	14,680	10,197	38,542	6,224	12,460
$12,000 under $13,000	255,821	3,195,967	200,708	2,001,755	190,874	1,033,089	64,947	81,916			6,758	14,379	6,116	16,649	(*)	(*)
[illegible] under $14,000	[illegible]	[illegible]	175,642	1,911,362	170,664	1,000,224	56,269	65,044	12,992	44,631	5,778	11,812	7,518	29,767	4,526	12,177
$14,000 under $15,000	205,535	2,980,497	162,162	1,822,404	160,250	978,307	45,285	52,985			5,584	8,287	8,026	34,951	5,669	14,000
$15,000 under $20,000	649,925	11,170,081	481,887	6,295,255	504,416	4,104,203	145,509	190,855	12,468	54,536	16,023	55,923	28,671	124,385	21,289	57,610
$20,000 under $25,000	326,608	7,265,233	224,584	3,395,991	265,700	3,157,041	60,908	102,920	4,865	26,442	9,164	31,009	22,768	135,064	17,488	62,178
[illegible] under $30,000	[illegible]	[illegible]	[illegible]	[illegible]	152,070	3,434,634	25,771	60,217	3,532	15,277	5,451	24,015	15,440	103,578	13,845	52,837
$30,000 under $50,000	286,690	10,813,930	166,370	3,041,969	251,821	6,224,171	34,869	133,061	5,220	38,950	11,007	72,686	37,943	393,075	31,079	164,945
$50,000 under $100,000	121,060	7,937,353	67,312	1,612,473	106,447	4,717,893	14,613	114,782	2,442	23,859	6,657	61,123	23,418	457,053	22,061	186,373
[illegible] under $200,000	18,[illegible]	2,[illegible],[illegible]	11,452	476,883	14,595	1,077,434	4,205	73,816	460	7,584	1,537	25,100	4,884	175,374	4,544	102,280
$200,000 under $500,000	3,441	975,240	2,401	155,629	2,096	219,508	1,345	52,979	127	2,446	432	18,753	918	72,183	1,175	58,308
$500,000 under $1,000,000	510	342,321	380	39,309	236	34,706	274	21,867	13	345	85	5,660	121	21,596	217	20,805
$1,000,000 or more	236	607,711	180	22,666	92	30,290	144	20,535	13	1,334	39	9,282	58	122,290	106	15,699
[illegible] returns, total	5,088,789	[illegible]76,435,128	3,451,245	34,291,946	4,032,135	33,355,401	1,056,654	1,767,350	101,107	329,504	148,823	468,894	215,384	1,873,915	165,799	867,625
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	9,599	14,234	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	24,643	43,288			22,121	29,340	(*)	(*)								
$2,000 under $3,000	123,814	316,165	49,305	102,487	109,283	200,746	14,531	17,377	13,152	15,139	16,785	23,945	8,371	18,308	4,806	11,268
$3,000 under $4,000	185,718	657,436	84,512	253,867	155,113	366,795	30,605	50,292								
$4,000 under $5,000	255,640	1,156,084	134,013	471,868	208,774	585,960	46,866	61,684								
$5,000 under $6,000	303,466	1,676,764	181,898	768,227	246,913	810,018	56,553	78,375			(*)	(*)				
$6,000 under $7,000	321,075	2,088,740	207,246	1,069,135	255,221	933,254	65,854	94,063	21,728	34,971	13,229	20,942	18,675	56,171	13,414	23,740
$7,000 under $8,000	344,880	2,581,671	234,621	1,431,917	263,143	1,055,473	81,737	100,830								
[illegible] under $9,000	342,058	2,[illegible],051	243,567	1,624,683	260,042	1,156,968	82,016	102,836	13,873	38,492	29,811	50,987	15,654	52,719	10,059	18,618
$9,000 under $10,000	315,650	3,000,981	237,292	1,808,197	236,514	1,090,622	79,136	97,650								
$10,000 under $11,000	313,473	3,289,549	239,260	2,053,948	238,814	1,100,795	74,659	87,717	5,735	17,843	8,296	13,271	7,817	32,214	(*)	(*)
$11,000 under $12,000	292,797	3,303,449	227,604	2,100,971	222,642	1,099,325	70,155	81,470	9,133	26,077	6,810	12,329	9,978	36,474	6,097	11,923
$12,000 under $13,000	254,799	3,177,173	200,378	1,995,585	189,649	1,019,144	64,650	80,219			6,658	13,371	6,018	16,402	5,167	9,728
$13,000 under $14,000	225,368	3,039,689	174,997	1,903,395	169,469	989,285	55,899	63,356	4,760	16,338	5,697	11,356	7,275	29,627	(*)	(*)
$14,000 under $15,000	204,475	2,965,156	161,705	1,817,860	159,399	969,892	45,076	52,155	(*)	(*)	5,382	7,811	7,872	33,593	5,617	12,450
$15,000 under $20,000	647,376	11,125,988	480,421	6,276,711	502,866	4,084,127	144,510	183,688	12,405	54,239	15,747	51,238	28,504	122,774	20,915	53,298
$20,000 under $25,000	325,665	7,244,371	224,190	3,386,065	265,120	3,144,428	60,545	97,963	4,764	25,514	9,113	29,008	22,668	133,022	17,094	58,232
$25,000 under $30,000	177,263	4,828,584	113,118	1,866,149	151,624	2,424,147	25,639	57,037	3,530	15,238	5,417	22,651	15,321	101,573	13,655	49,857
$30,000 under $50,000	285,982	10,787,824	165,944	3,036,448	251,304	6,212,280	34,678	130,935	5,218	38,888	10,906	71,090	37,842	392,648	30,809	160,715
$50,000 under $100,000	120,669	7,911,776	67,081	1,604,162	106,268	4,712,031	14,401	109,205	2,436	23,324	6,582	59,807	23,334	454,937	21,938	182,541
$100,000 under $200,000	18,741	2,[illegible],[illegible]	11,418	475,375	14,575	1,075,606	4,166	72,430	460	7,584	1,529	24,961	4,866	175,264	4,522	99,888
$200,000 under $500,000	3,425	970,604	2,388	154,430	2,090	219,199	1,335	52,126	125	2,365	431	18,574	917	72,077	1,164	57,689
$500,000 under $1,000,000	509	341,690	379	39,143	235	34,689	274	21,867	13	345	85	5,660	121	21,596	216	20,156
$1,000,000 or more	235	605,895	180	22,666	91	29,940	144	20,535	13	1,334	39	9,282	58	122,290	106	15,699
Total nontaxable returns	1,302,424	[illegible]1,863,251	480,461	1,566,131	914,724	1,968,557	387,700	1,518,262	34,674	62,578	65,233	257,701	25,319	83,121	29,267	281,523
Returns under $5,000	1,754,922	[illegible]2,898,613	680,510	1,936,196	1,303,208	2,583,434	451,714	1,589,969	41,827	54,329	73,927	252,483	26,311	69,399	27,100	299,001
Returns $5,000 under $10,000	1,750,864	13,060,603	1,174,648	7,090,814	1,358,477	5,491,056	392,387	548,573	40,857	91,634	55,892	105,934	40,130	129,073	28,828	67,616
Returns $10,000 under $15,000	1,300,316	15,952,640	1,008,532	9,918,479	987,701	5,249,587	312,615	376,039	23,957	75,345	33,842	64,626	40,041	153,966	27,334	61,496
Returns $15,000 or more	1,585,111	46,386,520	1,068,016	16,912,587	1,297,473	21,999,880	287,638	771,032	29,140	170,773	50,395	303,552	134,221	1,604,599	111,804	721,035

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gains						Sales of capital assets, net loss		Sales of property other than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	44,448	391,143	34,159	263,174	1,028,343	3,403,832	883,043	3,384,994	151,335	18,841	447,542	303,613	160,867	312,122	118,926	264,060
No adjusted gross income	( )	(*)	(*)	(*)	27,087	160,072	25,712	159,675	1,467	397	(*)	(*)	(*)	(*)	16,363	96,194
$1 under $1,000					13,759	13,259	11,519	13,200								
$1,000 under $2,000					23,783	21,485	20,931	21,235	8,832	721	11,992	9,059	11,537	9,601	17,924	28,120
$2,000 under $3,000	2,879	6,138	3,698	18,848	34,457	30,656	30,717	30,245								
$3,000 under $4,000					39,709	40,257	33,760	39,433	11,244	1,300	20,618	13,646				
$4,000 under $5,000					46,779	53,092	41,550	52,616			14,953	9,706	13,284	11,636	11,235	12,505
$5,000 under $6,000					40,188	48,782	35,999	48,467			(*)	(*)				
$6,000 under $7,000	2,264	6,028			35,199	43,167	27,632	42,383	17,153	1,576	15,803	11,287	15,838	17,742	13,703	21,534
$7,000 under $8,000			3,850	23,574	34,853	48,557	30,037	48,082			17,550	12,202				
$8,000 under $9,000	2,050	4,726			44,956	51,061	39,152	50,344	12,661	1,110	18,109	11,982	20,409	22,848	13,666	15,507
$9,000 under $10,000					39,587	54,748	33,156	54,355			14,299	7,740				
$10,000 under $11,000					41,825	51,620	35,162	51,075	7,157	545	15,202	8,789	7,512	12,010	4,853	7,152
$11,000 under $12,000					45,278	57,157	39,185	56,286	6,519	871	18,431	12,752	6,627	12,592	5,213	5,655
$12,000 under $13,000	5,562	16,200	3,619	10,694	38,731	71,785	32,845	71,463	6,287	322	18,135	11,392	5,358	7,609		
$13,000 under $14,000					33,678	49,391	26,334	48,828	7,888	564	15,344	9,690	4,249	5,975	8,415	10,320
$14,000 under $15,000					36,787	55,716	29,153	54,988	7,826	728	13,045	8,523	5,226	12,865		
$15,000 under $20,000	5,672	19,242	4,683	10,481	130,364	259,582	108,657	256,392	22,568	3,191	65,497	40,498	17,937	30,527	8,900	14,812
$20,000 under $25,000	4,498	23,376	2,822	8,422	90,286	200,151	75,707	197,906	15,134	2,245	41,936	27,755	12,389	22,285	4,041	6,075
$25,000 under $30,000	3,332	19,228	2,066	6,145	57,716	169,966	50,320	168,890	7,926	1,076	27,480	18,868	8,347	17,230	3,146	4,651
$30,000 under $50,000	8,863	77,314	5,270	25,741	105,811	435,051	92,598	432,479	13,845	2,572	58,330	41,882	14,149	42,351	6,044	16,451
$50,000 under $100,000	6,107	97,131	3,348	31,367	53,471	466,925	49,307	465,657	4,367	1,267	31,726	24,687	7,611	27,438	3,803	10,207
$100,000 under $200,000	1,536	59,543	973	13,886	10,898	329,360	10,487	329,098	434	261	4,826	4,078	1,613	10,068	1,184	7,132
$200,000 under $500,000	338	28,794	304	11,444	2,535	290,035	2,517	289,984	25	51	657	598	510	6,358	337	5,364
$500,000 under $1,000,000	54	6,673	69	3,365	412	141,226	412	141,223	1	3	74	69	94	2,885	61	799
$1,000,000 or more	20	13,162	59	22,364	194	260,731	194	260,690	1	41	33	29	57	10,029	38	1,582
Taxable returns, total	40,538	368,572	26,116	141,747	880,253	3,124,430	748,699	3,107,088	137,364	17,343	397,812	265,292	129,301	256,631	76,176	124,688
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-					-	-	-	-	-	-	-	-
$1,000 under $2,000	( )	(*)	(*)	(*)	9,151	9,100	8,234	9,062			5,227	3,817				
$2,000 under $3,000	(*)	(*)	(*)	(*)					8,719	1,018			8,311	8,319	7,649	8,764
$3,000 under $4,000	( )	(*)	(*)	(*)	19,036	18,332	15,213	17,678			13,246	7,722				
$4,000 under $5,000	( )	(*)	(*)	(*)	34,125	35,138	30,146	34,813								
$5,000 under $6,000					32,188	34,274	28,141	33,969			24,899	16,870	12,508	13,761	10,020	11,940
$6,000 under $7,000					29,011	30,647	21,992	29,888	16,394	1,540						
$7,000 under $8,000	3,618	6,454	2,488	9,281	31,883	39,548	27,069	39,073			16,678	11,726				
$8,000 under $9,000					42,794	45,917	37,041	45,232	12,328	1,051	16,379	10,549	18,508	19,178	12,752	13,659
$9,000 under $10,000					38,230	47,698	32,081	47,333			(*)	(*)				
$10,000 under $11,000					40,530	49,693	33,893	49,151	7,131	542	14,644	8,427	7,287	11,343	4,733	7,088
$11,000 under $12,000					44,647	55,668	38,558	54,797	6,515	870	17,832	12,351	6,125	10,661	5,199	5,570
$12,000 under $13,000	5,514	16,119	3,514	9,666	38,320	70,023	32,435	69,701	6,286	322	17,986	11,249	9,362	13,362	8,310	9,977
$13,000 under $14,000					33,591	49,218	26,247	48,654	7,888	564	15,058	9,441				
$14,000 under $15,000					36,584	55,138	28,950	54,410	7,826	728	12,954	8,432	5,074	12,256		
$15,000 under $20,000	5,659	19,066	4,525	9,688	129,473	254,407	107,768	251,216	22,566	3,191	65,159	40,213	17,548	28,951	8,884	14,541
$20,000 under $25,000	4,486	22,786	2,751	7,800	89,985	197,310	75,406	195,064	15,134	2,245	41,746	27,595	12,296	21,809	3,961	6,041
$25,000 under $30,000	3,318	19,147	2,014	6,111	57,438	168,166	50,042	167,090	7,926	1,076	27,393	18,795	8,306	15,966	3,104	4,336
$30,000 under $50,000	8,793	76,342	5,171	23,087	105,428	429,354	92,238	426,784	13,822	2,570	58,234	41,788	14,010	41,400	6,036	16,409
$50,000 under $100,000	6,044	95,688	3,286	29,771	53,260	463,151	49,096	461,884	4,367	1,267	31,617	24,591	7,546	26,681	3,796	10,049
$100,000 under $200,000	1,527	58,877	970	13,521	10,868	327,159	10,458	326,898	433	261	4,816	4,069	1,606	10,037	1,176	6,812
$200,000 under $500,000	338	28,794	296	11,173	2,528	289,850	2,510	289,799	25	51	653	594	506	6,337	332	5,255
$500,000 under $1,000,000	53	6,672	69	3,365	412	141,226	412	141,223	1	3	74	69	94	2,885	60	757
$1,000,000 or more	20	13,162	58	8,364	194	260,731	194	260,690	1	41	33	29	57	10,029	38	1,582
Total nontaxable returns	3,910	22,568	8,043	121,427	148,090	279,403	134,344	277,907	13,971	1,497	49,730	38,321	31,566	55,492	42,750	139,375
Returns under $5,000	4,152	19,725	7,096	95,693	185,574	318,821	164,189	316,404	21,543	2,417	56,575	40,878	32,941	51,310	45,522	136,818
Returns $5,000 under $10,000	4,314	10,755	3,850	23,574	194,783	246,315	165,976	243,630	29,814	2,685	80,251	53,125	36,247	40,591	27,369	37,041
Returns $10,000 under $15,000	5,562	16,199	3,619	10,693	196,299	285,670	162,679	282,640	35,677	3,029	80,157	51,145	28,972	51,051	18,481	23,127
Returns $15,000 or more	30,420	344,463	19,594	133,215	451,687	2,553,027	390,199	2,542,319	64,301	10,708	230,559	158,466	62,707	169,172	27,554	67,073

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1,038,518	2,442,341	3,847,113	3,776,137	237,992	649,986	748,904	1,132,735	549,297	834,607	107,961	258,073	5,902	20,482
No adjusted gross income	20,659	48,580	75,010	84,330	(*)	(*)	19,488	34,966	27,438	120,293	(*)	(*)	(*)	(*)
$1 under $1,000	10,593	6,249	81,808	30,748	13,213	14,150	18,580	12,219	13,979	13,619	7,556	3,380	-	-
$1,000 under $2,000	19,043	7,415	128,497	51,156			35,228	23,196	14,811	13,476			(*)	(*)
$2,000 under $3,000	25,180	9,890	151,104	78,082	14,308	18,215	33,657	24,833	20,195	19,427			-	-
$3,000 under $4,000	31,350	18,961	148,366	87,470	14,836	27,290	37,493	36,510	25,403	24,974	13,614	8,222	(*)	(*)
$4,000 under $5,000	36,395	24,172	159,189	105,181	19,296	37,760	38,706	36,075	23,052	22,230			(*)	(*)
$5,000 under $6,000	29,124	20,427	170,359	103,765	17,506	39,640	37,462	35,385	21,240	24,231			(*)	(*)
$6,000 under $7,000	30,002	21,561	180,371	116,328	14,509	30,587	33,835	38,642	28,566	26,697			(*)	(*)
$7,000 under $8,000	33,229	23,133	185,585	113,623	(*)	(*)	33,895	36,469	29,376	29,405	18,406	17,726	-	-
$8,000 under $9,000	35,885	30,012	188,057	117,241	15,459	39,425	34,530	30,805	21,090	20,755			-	-
$9,000 under $10,000	33,021	19,680	185,795	103,482	9,860	27,711	36,182	29,351	28,698	29,502			(*)	(*)
$10,000 under $11,000	36,233	28,278	193,246	116,824	7,569	23,794	30,351	37,113	27,227	31,249	7,805	7,026		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
$12,000 under $13,000	37,832	33,738	176,168	111,815	7,627	18,789	30,884	43,328	20,263	20,094			394	813
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,377	6,440		
$14,000 under $15,000	33,883	30,740	147,610	102,366	6,181	21,917	23,538	24,674	18,014	19,000				
$15,000 under $20,000	138,529	160,939	505,063	421,312	21,966	71,139	80,635	115,615	62,634	76,852	12,083	16,185	1,564	1,681
$20,000 under $25,000	99,708	157,721	277,210	325,407	13,226	47,682	49,164	87,247	37,969	54,293	8,234	13,899		
$25,000 under $30,000	69,486	124,696	156,946	229,791	6,771	27,009	30,095	67,858	21,609	41,918	5,336	8,006	1,589	5,039
$30,000 under $50,000	143,265	383,943	260,738	545,613	13,672	56,959	54,396	165,951	39,263	96,608	12,665	39,133		
$50,000 under $100,000	79,303	450,148	113,286	423,822	5,645	30,376	25,732	130,327	19,440	70,526	7,583	41,283	1,117	4,504
[illegible]	15,155	983,153	17,956	156,987	1,293	10,836	4,742	41,235	3,645	23,693	2,302	31,365	248	1,980
$200,000 under $500,000	3,074	219,053	3,336	77,504	349	3,341	932	14,801	783	10,006	683	27,532	63	539
$500,000 under $1,000,000	478	99,347	499	28,886	61	768	154	4,766	137	2,811	137	9,102	17	1,228
$1,000,000 or more	223	165,668	233	26,196	30	475	68	1,681	67	2,701	49	14,031	7	206
[illegible] returns, total	930,394	2,385,715	3,303,650	3,424,667	189,743	569,530	611,172	988,088	445,420	614,970	84,960	235,442	5,571	17,855
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000			(*)	(*)	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,891	1,883	(*)	(*)									-	-
$2,000 under $3,000			54,532	23,912	20,534	34,408	12,232	8,362	7,373	5,185	5,197	4,763	-	-
[illegible]	16,940	9,648	79,073	44,216			19,425	14,909	13,631	10,936			-	-
$4,000 under $5,000	29,359	18,215	122,752	83,555			28,433	26,671	15,062	9,807			-	-
[illegible]	24,416	16,293	147,385	89,565	15,643	35,417	32,637	30,288	17,397	14,787			(*)	(*)
$6,000 under $7,000	27,669	17,470	167,502	106,421	(*)	(*)	31,705	35,117	23,896	18,396			(*)	(*)
$7,000 under $8,000	32,103	21,261	177,108	105,719	13,659	40,606	31,469	32,715	27,181	22,764	16,207	15,661	-	-
$8,000 under $9,000	34,899	27,911	181,757	110,818	15,100	39,035	32,675	27,271	20,146	18,655			-	-
$9,000 under $10,000	31,634	17,081	181,922	100,820	(*)	(*)	35,513	28,415	27,391	26,205			(*)	(*)
$10,000 under $11,000	35,770	27,351	191,103	113,345	7,569	23,794	29,857	36,422	26,590	28,664	7,539	6,990		
$11,000 under $12,000	39,492	35,328	184,182	115,099	9,639	27,041	33,232	30,054	24,200	19,112				
$12,000 under $13,000	37,711	33,610	175,189	110,999	7,627	18,789	30,439	42,299	20,068	19,337			394	813
$13,000 under $14,000	36,544	27,276	154,246	100,483	7,287	25,250	25,345	27,008	19,847	19,585	7,255	6,420		
$14,000 under $15,000	33,593	30,443	147,054	101,414	6,181	21,917	23,343	24,502	18,008	18,752				
$15,000 under $20,000	137,560	154,253	503,169	414,500	21,895	71,008	80,057	113,123	62,104	74,833	11,905	15,296	1,562	1,680
$20,000 under $25,000	99,338	155,732	276,480	322,125	13,216	47,447	49,048	87,069	37,710	52,080	8,122	13,823		
$25,000 under $30,000	69,176	123,043	156,371	228,005	6,620	26,714	29,896	66,954	21,412	40,086	5,314	7,998	1,589	5,039
$30,000 under $50,000	142,919	380,565	260,149	539,757	13,640	56,366	54,211	163,941	39,179	95,595	12,630	38,355		
$50,000 under $100,000	79,016	443,240	112,915	417,857	5,612	30,013	25,620	128,488	19,387	69,595	7,533	40,474	1,105	4,420
$100,000 under $200,000	15,106	288,830	17,898	154,307	1,289	10,828	4,726	41,176	3,631	22,712	2,288	30,845	248	1,980
$200,000 under $500,000	3,059	216,282	3,321	76,137	348	3,340	929	14,408	778	9,960	679	27,288	63	539
$500,000 under $1,000,000	477	99,311	498	27,785	61	768	154	4,766	137	2,811	137	9,102	17	1,228
$1,000,000 or more	222	151,668	232	24,729	30	475	68	1,681	67	2,701	49	14,031	7	206
Total nontaxable returns	102,214	136,625	543,463	351,468	48,249	80,456	137,732	144,649	103,877	219,637	23,001	22,629	(*)	(*)
Returns under $5,000	143,220	115,267	743,974	436,965	65,257	106,180	183,152	167,799	124,878	214,019	25,498	26,351	(*)	(*)
Returns $5,000 under $10,000	161,261	114,812	910,167	554,441	71,342	178,378	175,904	170,653	128,970	130,590	18,406	17,727	727	1,514
Returns $10,000 under $15,000	184,816	157,593	857,705	549,213	38,380	116,843	143,930	164,803	109,902	110,591	14,985	13,460	394	813
Returns $15,000 or more	549,221	2,054,669	1,335,267	2,235,517	63,013	248,584	245,918	629,482	185,547	379,407	49,072	200,535	4,605	15,177

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	21,564	34,766	7,838	20,792	512,542	72,441	12,319	46,268	428,691	-52,808	762,015	1,035,027	64,959	68,930
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,537	-298,477	(*)	(*)	(*)	(*)
$1 under $1,000			(*)	(*)					(*)	(*)				
$1,000 under $2,000			-	-	19,289	1,505			15,705	2,101	25,228	29,447		
$2,000 under $3,000	6,500	6,816	(*)	(*)			4,247	7,162	15,469	7,387			7,839	16,403
$3,000 under $4,000			(*)	(*)	13,350	873			16,919	9,482	15,600	17,130		
$4,000 under $5,000			(*)	(*)	16,580	1,137			17,433	4,613	22,711	28,008		
$5,000 under $6,000			-	-	25,156	1,919			19,507	5,513	28,932	32,641		
$6,000 under $7,000			(*)	(*)	28,473	2,147			19,800	6,963	31,726	33,731	9,804	10,157
$7,000 under $8,000	11,336	14,164	(*)	(*)	32,721	2,458	5,450	10,217	20,976	9,887	37,256	41,961		
$8,000 under $9,000			(*)	(*)	35,117	3,069			23,180	12,315	41,712	44,581		
$9,000 under $10,000			(*)	(*)	33,572	3,457			16,522	4,413	37,705	38,266	6,421	5,077
$10,000 under $11,000					35,243	2,991			20,798	9,165	42,947	46,484	5,861	4,800
$11,000 under $12,000	5,340	7,113			32,812	3,080			18,605	8,390	38,366	38,639		
$12,000 under $13,000			961	1,262	28,672	2,847	2,390	9,197	15,636	4,937	35,740	36,960	8,540	6,707
$13,000 under $14,000	7,666	17,152			26,451	3,021			15,596	13,192	36,709	39,082		
$14,000 under $15,000					26,558	2,876			15,281	8,115	30,496	31,285	5,956	4,118
$15,000 under $20,000	7,944	17,301			73,041	9,630			51,256	34,886	104,525	119,158	10,079	7,655
$20,000 under $25,000	7,256	18,263	2,149	2,325	30,500	5,643	1,678	10,053	30,637	21,258	60,131	79,437	3,675	2,917
$25,000 under $30,000	5,007	14,316			16,823	4,906			16,271	10,763	38,551	65,347	1,965	1,977
$30,000 under $50,000	10,422	39,641	1,187	2,027	22,229	8,410			29,885	35,711	75,748	162,038	2,243	2,772
$50,000 under $100,000	6,876	40,212	881	2,792	9,050	6,150	182	2,637	16,812	24,409	43,944	108,423	932	1,970
$100,000 under $200,000	2,009	23,065	243	1,852	1,620	2,643	(*)	(*)	3,604	5,007	5,664	16,700	87	261
$200,000 under $500,000	621	18,157	84	976	407	1,626	8	144	962	-7	577	2,896	32	62
$500,000 under $1,000,000	102	7,098	9	32	72	534	1	15	177	2,000	50	300	3	3
$1,000,000 or more	52	10,845	10	3,407	35	365	-	-	90	3,822	16	69	-	-
Taxable returns, total	64,239	225,378	6,846	15,358	461,632	66,372	10,089	36,814	352,815	206,245	709,218	943,387	56,905	50,199
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-			-	-					(*)	(*)
$1,000 under $2,000	-	-	-	-	5,982	308	(*)	(*)	14,849	7,440	14,575	10,638	-	-
$2,000 under $3,000	1,449	1,601	-	-			(*)	(*)					2,883	3,289
$3,000 under $4,000			(*)	(*)			(*)	(*)						
$4,000 under $5,000			(*)	(*)	11,086	679	(*)	(*)	13,654	5,027	17,640	21,190		
$5,000 under $6,000			-	-	18,036	1,164			(*)	(*)	25,279	25,355		
$6,000 under $7,000			(*)	(*)	24,463	1,826			17,764	4,754	27,918	29,433	8,479	8,845
$7,000 under $8,000	13,367	12,474	(*)	(*)	31,119	2,140	3,349	10,156	20,104	9,848	35,933	35,683		
$8,000 under $9,000			(*)	(*)	34,643	2,984			21,708	12,397	40,205	42,009		
$9,000 under $10,000			(*)	(*)	32,814	2,846			15,234	6,746	36,394	36,727	6,138	5,066
$10,000 under $11,000	5,288	7,065			35,872	2,987			20,727	9,191	42,148	45,570	5,611	4,575
$11,000 under $12,000					32,801	3,075			18,490	8,313	38,077	38,374		
$12,000 under $13,000			961	1,262	28,659	2,845	2,390	9,197	15,463	5,654	35,589	36,765	8,540	6,707
$13,000 under $14,000	5,053	11,237			26,112	2,954			15,490	13,250	36,446	37,877		
$14,000 under $15,000	2,325	5,650			26,556	2,876			15,248	8,467	30,407	31,003	5,956	4,118
$15,000 under $20,000	7,694	17,223			72,863	9,560			51,080	34,819	104,067	118,107	10,079	7,655
$20,000 under $25,000	7,120	17,554	2,147	2,307	30,463	5,623	1,678	10,053	30,570	22,155	60,075	79,039	3,675	2,917
$25,000 under $30,000	4,993	14,218			16,761	4,800			16,174	12,153	38,539	65,307	1,965	1,977
$30,000 under $50,000	10,392	39,318	1,186	2,003	22,174	8,354			29,841	36,131	75,665	161,828	2,243	2,772
$50,000 under $100,000	6,804	39,331	881	2,792	9,008	6,019	180	2,437	16,718	25,074	43,920	108,360	932	1,970
$100,000 under $200,000	1,995	22,890	241	1,847	1,613	2,635	(*)	(*)	3,589	5,147	5,656	16,388	85	211
$200,000 under $500,000	619	18,064	82	943	403	1,575	8	144	956	56	575	2,885	31	59
$500,000 under $1,000,000	102	7,098	9	32	72	534	1	15	177	2,000	50	300	3	3
$1,000,000 or more	52	10,845	10	3,407	35	365	-	-	90	3,822	16	69	-	-
Nontaxable returns	(*)	(*)	(*)	(*)	50,910	6,070	(*)	(*)	75,876	-259,049	52,797	91,637	(*)	(*)
Returns under $5,000	8,958	12,443	1,832	5,695	54,793	5,038	4,584	7,537	93,396	-277,647	71,326	97,028	9,561	20,653
Returns $5,000 under $10,000	11,336	14,160	472	424	153,536	12,679	3,450	10,216	99,685	43,191	177,225	191,181	16,225	15,235
Returns $10,000 under $15,000	13,006	24,265	961	1,262	150,436	14,816	2,390	9,197	85,916	43,798	184,258	192,451	20,157	15,426
Returns $15,000 or more	40,289	188,897	4,563	13,413	153,777	39,909	1,895	13,318	149,694	137,850	329,206	554,367	19,016	17,616

Footnotes at end of table

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustemnets--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business exponse		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	91,676	84,604	400,128	511,779	239,723	369,714	16,489,366	2,362,946	2,694,975	1,586,756	1,636,150	776,190	1,058,828	3,833,009	13,794,393
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000							234,341	203,871	204,422	203,521	204,388			14,571	29,919
$1,000 under $2,000							340,255	278,415	283,634	277,980	283,540			42,215	56,621
$2,000 under $3,000	16,909	11,684	33,600	44,283	7,023	2,214	390,309	270,866	276,906	269,809	276,548	6,879	3,017	65,153	113,403
$3,000 under $4,000							465,757	222,046	228,960	221,338	228,721			120,655	236,797
$4,000 under $5,000							510,695	192,552	199,073	188,223	196,782			159,320	311,621
$5,000 under $6,000			20,176	24,508			568,333	169,718	174,998	163,984	171,288			188,392	393,334
$6,000 under $7,000	21,072	12,667	19,973	25,897	11,042	6,130	616,424	135,068	140,677	131,937	138,437	12,782	8,870	217,178	475,747
$7,000 under $8,000			21,956	28,974			667,219	124,040	129,034	120,123	126,114			238,949	538,185
$8,000 under $9,000			26,310	33,703			712,545	112,525	122,889	(*)	(*)	102,685	111,560	241,157	589,655
$9,000 under $10,000	11,543	7,184	24,204	27,594	14,187	9,289	689,679	98,046	119,870	-	-	98,046	119,870	225,791	569,810
$10,000 under $11,000	(*)	(*)	28,904	31,946	6,700	5,210	729,923	93,197	126,150	-	-	93,197	126,150	223,731	603,774
$11,000 under $12,000	4,877	4,778	23,318	25,866	6,728	4,963	703,439	90,232	132,744	-	-	90,232	132,744	204,927	570,695
$12,000 under $13,000			22,839	24,836	6,605	5,196	650,527	73,578	109,476	-	-	73,578	109,476	182,243	541,052
$13,000 under $14,000	10,005	9,528	24,751	27,595	7,629	6,184	594,818	59,214	88,523	-	-	59,214	88,523	167,659	506,294
$14,000 under $15,000			19,887	20,279	5,969	5,917	577,434	44,777	66,783	(*)	(*)	44,776	66,782	160,758	510,651
$15,000 under $20,000	(*)	(*)	61,434	68,304	27,858	30,580	2,047,470	118,016	176,165	-	-	118,016	176,165	531,909	1,871,305
$20,000 under $25,000	4,398	6,471	29,308	34,038	25,036	36,011	1,251,718	40,026	59,726	-	-	40,026	59,726	286,582	1,191,993
$25,000 under $30,000	2,163	3,416	14,095	21,645	22,137	38,309	805,665	15,370	22,976	-	-	15,370	22,976	162,471	782,689
$30,000 under $50,000	3,327	6,825	17,600	35,764	55,274	116,676	1,736,888	17,800	26,629	-	-	17,800	26,629	268,890	1,710,259
$50,000 under $100,000	831	2,041	5,579	14,442	38,137	89,971	1,260,342	3,237	4,817	-	-	3,237	4,817	117,823	1,255,525
$100,000 under $200,000	84	224	902	4,457	4,770	11,758	446,222	316	471	-	-	316	471	18,484	445,751
$200,000 under $500,000	14	43	198	1,890	359	901	242,386	32	45	-	-	32	45	3,409	242,342
$500,000 under $1,000,000	3	12	31	253	15	33	96,947	3	5	-	-	3	5	507	96,943
$1,000,000 or more	1	2	10	53	6	14	150,030	1	2	-	-	1	2	235	150,028
Taxable returns, total	77,032	69,587	372,139	456,484	234,842	367,116	14,610,366	1,571,461	1,880,852	800,032	827,172	771,429	1,053,681	3,516,680	12,729,515
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	168	(*)	(*)	-	-			(*)	(*)
$1,000 under $2,000					-	-	21,685	21,689	19,976	21,547	19,943			(*)	(*)
$2,000 under $3,000	7,401	3,736	18,721	23,637			126,088	103,522	102,828	102,748	102,542	5,954	2,732	20,292	23,260
$3,000 under $4,000					3,561	1,135	207,406	129,655	132,648	128,947	132,408			56,063	74,758
$4,000 under $5,000							320,019	150,834	155,421	146,788	153,280			104,806	164,598
$5,000 under $6,000			17,597	19,693			427,709	152,102	156,539	146,434	152,868			151,364	271,170
$6,000 under $7,000	18,990	9,700	18,072	22,952	10,703	5,966	516,465	129,363	134,683	126,232	132,444	12,716	8,831	191,712	381,782
$7,000 under $8,000			21,120	23,315			599,618	121,748	126,628	117,831	123,708			223,132	472,990
$8,000 under $9,000	10,693	6,104	25,771	31,813	13,983	9,056	657,033	111,033	121,268	(*)	(*)	101,529	111,292	231,025	535,764
$9,000 under $10,000			23,362	26,698			643,324	97,019	118,623	-	-	97,019	118,623	218,631	524,701
$10,000 under $11,000			28,402	31,682	6,553	5,042	705,116	92,713	125,488	-	-	92,713	125,488	220,760	579,629
$11,000 under $12,000	12,605	12,285	23,263	25,831	6,545	4,751	687,651	90,069	132,507	-	-	90,069	132,507	202,728	555,144
$12,000 under $13,000			22,779	24,744	6,514	5,093	639,762	73,493	109,348	-	-	73,493	109,348	180,806	530,414
$13,000 under $14,000	6,718	6,274	24,498	26,415	7,619	6,159	581,905	58,847	87,973	-	-	58,847	87,973	166,521	493,932
$14,000 under $15,000			19,821	20,003	5,946	5,911	570,429	44,652	66,596	(*)	(*)	44,651	66,594	159,823	503,833
$15,000 under $20,000	9,804	12,472	61,078	67,484	27,778	30,495	2,016,383	117,749	175,765	-	-	117,749	175,765	529,627	1,840,619
$20,000 under $25,000	4,398	6,471	29,296	33,731	24,992	35,919	1,232,576	40,013	59,707	-	-	40,013	59,707	285,652	1,172,869
$25,000 under $30,000	2,163	3,416	14,083	21,604	22,137	38,309	791,120	15,318	22,898	-	-	15,318	22,898	161,945	768,222
$30,000 under $50,000	3,327	6,825	17,552	35,643	55,217	116,588	1,714,210	17,771	26,586	-	-	17,771	26,586	268,211	1,687,624
$50,000 under $100,000	831	2,041	5,556	14,381	38,136	89,968	1,235,204	3,235	4,814	-	-	3,235	4,814	117,434	1,230,390
$100,000 under $200,000	82	196	899	4,228	4,767	11,754	437,068	316	471	-	-	316	471	18,425	436,597
$200,000 under $500,000	14	43	197	1,882	359	901	236,496	32	45	-	-	32	45	3,393	236,451
$500,000 under $1,000,000	3	12	31	253	15	33	96,316	3	5	-	-	3	5	506	96,312
$1,000,000 or more	1	2	10	53	6	14	146,615	11	2	-	-	1	2	234	146,613
Total nontaxable returns	14,644	15,016	27,989	55,290	(*)	(*)	1,879,000	791,485	814,127	786,724	808,978	(*)	(*)	316,329	1,064,876
Returns under $5,000	18,807	14,067	38,653	59,735	7,271	2,573	1,941,358	1,167,750	1,192,996	1,160,871	1,189,978	6,879	3,017	391,914	748,362
Returns $5,000 under $10,000	32,615	19,851	112,619	140,675	25,229	15,419	3,254,200	639,397	687,468	425,884	446,169	213,513	241,299	1,111,467	2,566,732
Returns $10,000 under $15,000	19,541	19,034	119,699	130,521	33,631	27,470	3,256,141	360,998	523,676	(*)	(*)	360,997	523,674	939,318	2,732,465
Returns $15,000 or more	20,713	31,652	129,157	180,845	173,592	324,254	8,037,668	194,801	290,833	-	-	194,801	290,833	1,390,310	7,746,835

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	21,767,877	14,664,409	1,247,101	5,144,112	50,309,476	12,046,593	70,027	8,800	591,064	141,210	35,916	91,356	718	343
No adjusted gross income	564,832	378,294	195,258	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	513,928	345,657	217,525	(*)	(*)	12	-	-	-	-	-	-	-	-
$1,000 under $2,000	774,123	520,501	284,644	25,986	4,960	728				(*)	(*)	(*)	-	-
$2,000 under $3,000	894,732	600,859	207,929	128,090	73,964	10,719	13,172	1,007	17,305	1,182	(*)	(*)	-	-
$3,000 under $4,000	1,031,368	694,181	149,094	193,607	197,985	29,239					(*)	(*)	-	-
$4,000 under $5,000	1,120,684	754,058	85,979	265,893	398,609	60,309			17,442	1,665	(*)	(*)	-	-
$5,000 under $6,000	1,187,419	799,089	47,584	310,526	658,480	100,904	13,287	1,392	23,810	2,686			-	-
$6,000 under $7,000	1,168,378	787,512	23,684	328,562	907,375	141,593			30,718	4,276			-	-
$7,000 under $8,000	1,229,179	827,457	13,476	349,513	1,233,550	197,779			27,794	4,204	2,756	290	-	-
$8,000 under $9,000	1,247,893	841,074	12,950	346,098	1,458,124	237,594	15,383	2,157	32,230	5,100			(*)	(*)
$9,000 under $10,000	1,156,055	778,676		318,471	1,618,724	269,720			30,191	6,161			(*)	(*)
$10,000 under $11,000	1,162,017	783,447		314,651	1,816,584	306,520	6,941	1,115	27,889	5,280			-	-
$11,000 under $12,000	1,095,341	738,183		293,958	1,950,219	334,835			27,056	5,445			-	-
$12,000 under $13,000	946,417	638,278	5,287	255,173	1,909,038	333,497			23,744	4,680	3,451	326	-	-
$13,000 under $14,000	828,153	558,527		226,132	1,909,530	341,496	5,928	901	22,152	4,259			-	-
$14,000 under $15,000	755,299	509,434		205,115	1,894,993	343,550			22,035	4,977			-	-
$15,000 under $20,000	2,432,405	1,640,192	1,464	648,461	7,487,931	1,424,273	5,455	758	80,039	18,559	3,576	755		
$20,000 under $25,000	1,241,017	836,939	1,698	325,967	5,180,618	1,066,590	3,386	557	50,928	11,742	3,796	702		
$25,000 under $30,000	685,189	462,217		177,396	3,579,996	792,792	1,946	283	33,405	9,080	2,830	762	472	53
$30,000 under $50,000	1,135,725	766,423		286,078	8,316,013	2,151,865	2,989	404	73,119	24,214	7,960	1,734		
$50,000 under $100,000	505,905	341,444	356	120,704	6,341,173	2,187,130	1,012	151	41,276	17,024	6,770	2,569		
$100,000 under $200,000	76,107	51,363	115	18,685	1,938,284	871,086	382	52	7,938	5,765	2,393	2,200	32	151
$200,000 under $500,000	12,993	8,769	45	3,396	728,394	392,784	113	18	1,592	2,638	750	1,808	5	54
$500,000 under $1,000,000	1,905	1,286	8	502	244,808	148,285	24	3	266	842	146	1,232	1	81
$1,000,000 or more	813	549	5	231	460,035	303,293	9	2	135	1,431	73	78,804	-	-
Taxable returns, total	17,383,338	11,717,526	1,384	5,087,405	50,186,998	12,026,007	61,364	7,912	543,697	122,809	34,499	90,172	716	234
No adjusted gross income	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	12	-	-	-	-	-	-	-	-
$1,000 under $2,000	25,246	16,846	(*)	24,636	4,814	667	-	-	-	-	-	-	-	-
$2,000 under $3,000	177,289	118,517	(*)	123,783	71,793	10,408	-	-	-	-	-	-	-	-
$3,000 under $4,000	382,561	257,583	(*)	185,667	192,715	28,484	5,516	342	19,398	1,219	-	-	-	-
$4,000 under $5,000	662,660	446,225	(*)	255,636	389,899	59,055					(*)	(*)	-	-
$5,000 under $6,000	891,968	600,653		303,439	648,617	99,442	12,372	1,200	17,289	1,356			-	-
$6,000 under $7,000	1,005,342	677,738		321,049	894,589	139,669			23,205	2,413			-	-
$7,000 under $8,000	1,125,409	758,051	107	344,854	1,224,054	196,346			23,223	2,802	2,690	288	-	-
$8,000 under $9,000	1,183,364	797,544		342,035	1,447,503	235,983	15,292	2,176	28,169	3,491			(*)	(*)
$9,000 under $10,000	1,114,905	750,928		315,645	1,606,739	267,780			27,365	4,221			(*)	(*)
$10,000 under $11,000	1,146,995	773,310		313,469	1,811,124	305,636	6,941	1,115	26,707	4,396			-	-
$11,000 under $12,000	1,084,820	731,104		292,781	1,944,793	333,960			25,879	4,570			-	-
$12,000 under $13,000	938,086	632,654	92	254,283	1,904,866	332,824			22,854	4,007	3,401	250	-	-
$13,000 under $14,000	822,029	554,394		225,330	1,903,539	340,440	5,928	901	21,400	3,280			-	-
$14,000 under $15,000	749,598	505,586		204,457	1,889,699	342,637			21,377	4,064			-	-
$15,000 under $20,000	2,421,371	1,632,772		647,314	7,477,429	1,422,351	5,455	758	78,959	16,763	3,509	629		
$20,000 under $25,000	1,237,260	834,404		325,631	5,177,786	1,066,071	3,386	557	50,592	11,223	3,795	702		
$25,000 under $30,000	682,248	460,232	332	177,247	3,577,471	792,281	1,946	283	33,256	8,569	2,828	762	472	53
$30,000 under $50,000	1,132,927	764,536		285,831	8,310,976	2,150,737	2,989	404	72,910	23,284	7,897	1,537		
$50,000 under $100,000	504,249	340,328		120,600	6,337,670	2,186,093	1,011	151	41,192	16,497	6,740	2,060		
$100,000 under $200,000	75,862	51,199	66	18,675	1,937,645	870,779	382	52	7,932	5,751	2,389	2,016	30	42
$200,000 under $500,000	12,940	8,733	32	3,393	728,345	392,774	113	18	1,589	2,630	748	1,806	5	54
$500,000 under $1,000,000	1,899	1,282	7	502	244,808	148,285	24	3	266	842	146	1,232	1	81
$1,000,000 or more	811	547	4	231	460,035	303,293	9	2	135	1,431	73	78,804	-	-
Total nontaxable returns	4,384,539	2,946,881	1,245,717	56,707	122,479	20,588	(*)	(*)	47,367	18,403	1,417	1,185	(*)	(*)
Returns under $5,000	4,899,667	3,293,549	1,140,429	614,493	675,607	101,008	13,172	1,008	34,747	2,847	(*)	(*)	-	-
Returns $5,000 under $10,000	5,988,924	4,033,807	97,694	1,653,170	5,876,253	947,590	28,670	3,550	144,743	22,428	2,756	289	(*)	(*)
Returns $10,000 under $15,000	4,787,227	3,227,869	5,287	1,295,029	9,480,364	1,659,898	12,869	2,015	122,876	24,642	3,451	326	-	-
Returns $15,000 or more	6,092,059	4,109,182	3,691	1,581,420	34,277,251	9,338,098	15,316	2,229	288,698	91,296	28,294	90,566	510	339

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability: Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credits		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	5,822,324	13,203,012	5,087,148	11,804,882	7,262	57,369	39,447	12,015	3,887,680	1,328,498	3,481	249	5,359,513	12,013,947	3,662,651	4,915,567
No adjusted gross income	18,483	10,449	-	-	(*)	(*)	(*)	(*)	16,519	4,342	-	-	85,594	64,557	48,472	25,560
$1 under $1,000	89,133	5,805	(*)	(*)	(*)	(*)			88,013	5,658	-	-	69,916	22,143	37,326	9,215
$1,000 under $2,000	217,370	23,104	24,636	667	(*)	(*)			211,310	21,612	(*)	(*)	144,064	39,752	84,673	17,285
$2,000 under $3,000	274,045	47,434	123,783	10,306	(*)	(*)	3,834	1,198	246,742	37,003	(*)	(*)	207,163	67,307	121,709	28,647
$3,000 under $4,000	298,101	77,427	185,667	27,978	(*)	(*)			244,245	49,153	(*)	(*)	233,799	95,251	132,366	42,843
$4,000 under $5,000	331,741	121,945	255,633	58,017	(*)	(*)			260,583	63,505	(*)	(*)	266,359	130,843	163,811	61,404
$5,000 under $6,000	341,725	170,735	303,439	97,413					253,702	73,147	(*)	(*)	298,613	183,438	194,416	90,585
$6,000 under $7,000	342,514	214,089	321,049	136,626					246,641	77,047	(*)	(*)	313,395	236,267	210,329	124,735
$7,000 under $8,000	357,769	275,687	344,854	192,514	144	306	6,823	1,101	236,856	82,964	(*)	(*)	329,073	289,202	235,789	167,175
[illegible]	[illegible]	[illegible]	342,022	231,782					227,851	85,039	(*)	(*)	329,158	329,013	236,980	191,344
[illegible]	321,478	336,926	315,645	262,985					188,111	73,615	(*)	(*)	302,749	344,849	229,764	215,687
$10,000 under $11,000	316,218	369,118	313,469	300,679					180,197	67,879	-	-	298,646	387,629	232,796	251,217
$11,000 under $12,000	294,384	392,588	292,780	328,797			4,512	1,199	165,133	63,112	-	-	282,740	402,768	221,719	261,574
$12,000 under $13,000	255,493	383,775	254,282	328,303	238	702			138,396	55,068	-	-	247,040	392,588	195,381	252,486
$13,000 under $14,000	226,174	385,670	225,328	336,842					119,595	48,534	(*)	(*)	217,828	385,590	171,439	248,026
$14,000 under $15,000	205,362	384,238	204,456	338,294			2,538	375	110,809	45,604	(*)	(*)	198,260	376,476	156,620	241,224
[illegible]	648,538	1,568,450	647,307	1,404,182			5,216	1,518	353,843	162,104			627,164	1,483,070	461,958	872,665
[illegible]	326,279	1,151,158	325,596	1,053,587	1,589	6,730	3,540	711	193,670	95,704			315,562	1,047,825	211,053	504,279
[illegible]	177,655	843,174	177,240	782,664			1,968	414	114,461	59,189	566	150	172,155	745,513	104,235	395,117
[illegible]	286,373	2,237,200	285,739	2,125,508			4,701	1,739	196,287	105,922			278,719	1,923,579	144,492	525,161
$50,000 under $100,000	120,817	2,221,690	120,547	2,167,359	1,881	7,063	2,921	1,539	82,411	45,592			118,851	1,834,587	55,744	329,861
$100,000 under $200,000	18,763	878,446	18,651	862,918	1,423	9,170	919	496	10,715	5,863	-	-	18,522	696,851	9,211	111,635
$200,000 under $500,000	3,432	400,740	3,381	388,266	875	11,409	339	321	1,368	729	3	15	3,409	292,479	1,915	35,450
$500,000 under $1,000,000	509	151,998	497	146,127	227	5,645	80	146	159	80	-	-	500	99,411	298	7,835
$1,000,000 or more	236	233,997	230	223,056	135	10,844	41	65	63	33	-	-	234	142,959	135	4,557
[illegible], total	5,088,784	13,071,035	5,087,148	11,804,882	7,262	57,369	31,831	9,051	3,158,824	1,199,490	3,131	243	4,685,020	11,695,085	3,260,029	4,769,946
No adjusted gross income	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	12,451	2,558	(*)	(*)
$1,000 under $2,000	24,643	3,064	24,636	667	(*)	(*)	(*)	(*)	19,358	2,101	-	-			(*)	(*)
$2,000 under $3,000	123,814	24,999	123,783	10,306	(*)	(*)	-	-	97,221	14,658	-	-	83,482	26,456	46,504	11,004
$3,000 under $5,000	185,718	54,973	185,667	27,978	(*)	(*)	(*)	(*)	131,864	26,719	(*)	(*)	137,314	59,976	75,121	25,654
$4,000 under $5,000	255,640	102,149	255,633	58,017	(*)	(*)	(*)	(*)	184,975	44,022	(*)	(*)	203,473	102,355	123,779	47,823
$5,000 under $6,000	303,466	136,152	303,439	97,413					215,585	60,654	(*)	(*)	260,825	162,609	169,139	79,351
$6,000 under $7,000	321,075	206,748	321,049	136,626					225,226	69,801	(*)	(*)	288,781	219,319	193,809	115,042
$7,000 under $8,000	344,880	270,527	344,854	192,514	144	306	5,129	649	223,967	77,813	(*)	(*)	314,599	276,522	225,794	160,692
$8,000 under $9,000	342,058	313,871	342,022	231,782					220,244	81,861	(*)	(*)	319,903	321,335	230,637	186,851
$9,000 under $10,000	315,650	334,280	315,645	262,985					182,305	71,109	(*)	(*)	296,359	337,475	225,272	211,493
$10,000 under $11,000	313,473	367,694	313,469	300,679					177,505	66,519	-	-	295,733	382,856	231,382	249,654
$11,000 under $12,000	292,797	391,776	292,780	328,797			4,191	988	163,690	62,447	-	-	280,893	400,049	220,627	259,878
$12,000 under $13,000	254,299	383,173	254,282	328,303	238	702			137,202	54,466	-	-	245,742	390,843	194,803	251,723
$13,000 under $14,000	225,368	385,202	225,328	336,842					118,799	48,069	(*)	(*)	216,674	383,471	170,873	247,031
$14,000 under $15,000	204,475	383,734	204,456	338,294			2,472	352	109,927	45,180	(*)	(*)	197,561	375,580	156,330	240,780
$15,000 under $20,000	647,376	1,567,932	647,307	1,404,182			5,089	1,479	352,750	161,624			624,911	1,478,121	460,660	870,514
$20,000 under $25,000	325,665	1,150,866	325,596	1,053,587	1,589	6,730	3,420	692	193,140	95,431			314,849	1,044,520	210,743	503,223
$25,000 under $30,000	177,263	842,944	177,240	782,664			1,956	393	114,079	58,979	566	150	171,662	743,135	103,961	293,964
$30,000 under $50,000	285,982	2,236,994	285,739	2,125,508			4,673	1,727	195,908	105,728			278,171	1,920,971	144,231	524,614
$50,000 under $100,000	120,669	2,221,613	120,547	2,167,359	1,881	7,063	2,912	1,535	82,271	45,518			118,543	1,832,134	55,547	328,708
$100,000 under $200,000	18,741	878,436	18,651	862,918	1,423	9,170	914	494	10,698	5,854	-	-	18,475	696,306	9,187	111,396
$200,000 under $500,000	3,425	400,720	3,381	388,266	875	11,409	335	303	1,365	728	3	15	3,397	292,079	1,906	35,285
$500,000 under $1,000,000	509	151,998	497	146,127	227	5,645	80	146	159	80	-	-	499	99,377	297	7,825
$1,000,000 or more	235	233,987	230	223,056	135	10,844	40	55	62	32	-	-	233	142,899	135	4,557
Total nontaxable returns	733,535	131,975	-	-	-	-	7,616	2,962	728,856	129,010	350	6	674,493	318,865	402,622	145,624
Returns under $5,000	1,228,873	286,164	590,636	96,979	750	5,502	5,849	2,391	1,067,412	181,273	(*)	(*)	1,006,895	419,853	588,357	184,956
Returns $5,000 under $10,000	1,713,218	1,314,605	1,627,009	921,320	144	304	6,823	1,100	1,153,161	391,813	1,624	67	1,572,988	1,382,769	1,107,298	789,526
Returns $10,000 under $15,000	1,297,631	1,915,389	1,290,315	1,632,915	238	702	7,050	1,575	714,130	280,197	(*)	(*)	1,244,514	1,945,052	977,955	1,254,527
Returns $15,000 or more	1,582,602	9,686,854	1,579,188	9,153,666	6,130	50,860	19,725	6,948	952,977	475,216	569	164	1,535,116	8,266,275	989,041	2,686,561

Footnotes at end of table.

Table 1.12--RETURNS WITH BUSINESS NET PROFIT OR LOSS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	[illegible]	[illegible]	[illegible]	39,993	181,537	11,939	7,358	5,646	3,088,245	3,014,464	3,041,507	1,825,400	2,933,083	1,122,402	973,296	703,002
No adjusted gross income	42,377	37,729	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	[illegible]	59,686	64,498	39,337	23,163	20,350
$1 under $1,000	31,594	12,611			11,958	620	(*)	(*)	71,919	4,189	63,750	20,527	50,253	14,444	16,933	6,083
$1,000 under $2,000	[illegible]	[illegible]					-	-	163,401	16,288	114,957	32,936	87,908	22,929	33,409	10,007
$2,000 under $3,000	[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	170,792	26,585	148,739	46,458	111,422	33,155	48,625	13,303
$3,000 under $4,000	116,922	51,783			17,071	1,072	-	-	168,037	36,969	163,591	54,792	117,690	38,244	58,864	16,549
$4,000 under $5,000	129,082	68,569			9,974	541	(*)	(*)	181,161	51,185	165,943	60,083	122,500	43,947	53,755	16,136
$5,000 under $6,000	[illegible]	[illegible]					[illegible]	[illegible]	170,541	57,670	162,118	70,373	133,569	52,125	56,308	18,249
$6,000 under $7,000	165,691	111,413	16,432	1,121	21,134	1,543	[illegible]	[illegible]	161,277	60,006	169,248	82,184	141,254	60,253	53,374	21,931
$7,000 under $8,000	140,080	129,983					-	-	165,841	72,473	196,878	85,989	158,050	67,150	51,548	18,839
$8,000 under $9,000	145,000	135,984	16,470	812	28,305	1,615	[illegible]	[illegible]	157,372	75,427	195,438	87,272	151,707	65,591	53,210	21,680
$9,000 under $10,000	[illegible]	[illegible]	18,515	1,064			[illegible]	[illegible]	139,503	73,856	154,201	81,779	148,758	63,884	43,565	17,896
$10,000 under $11,000	118,429	134,168	25,940	1,831	7,145	370			183,903	89,573	148,506	69,505	44,398	20,068
$11,000 under $12,000	117,738	138,506	25,395	2,090	8,698	554			130,069	69,680	164,401	79,860	132,615	60,263	39,581	19,597
$12,000 under $13,000	105,910	131,175	21,764	2,102	5,407	335	1,380	472	115,043	66,600	140,632	75,413	110,335	55,103	36,480	20,311
$13,000 under $14,000	93,466	124,299	20,459	2,151	6,330	387			106,870	64,144	119,644	64,065	92,644	46,729	31,010	17,335
$14,000 under $15,000	88,015	122,205	19,242	2,459	5,446	396			102,114	66,340	102,925	58,578	78,689	41,287	26,996	17,291
$15,000 under $16,000	813,500	861,577	52,555	7,493	18,710	1,251			341,207	203,555	308,009	198,175	223,006	130,192	97,292	67,983
$16,000 under $17,000	147,211	538,867	34,375	4,519	9,735	494	1,000	809	141,223	224,532	135,115	121,198	81,283	63,111	61,818	58,087
$17,000 under $18,000	133,733	447,223	12,035	2,328	4,852	282			111,766	172,948	65,981	75,287	32,791	33,144	37,165	42,143
$18,000 under $19,000	240,341	1,391,853	19,727	4,743	9,988	813	1,532	1,009	192,900	489,654	93,380	176,034	34,554	60,419	66,185	115,615
$19,000 under $20,000	195,119	1,499,025	11,186	3,009	4,799	574	1,076	1,366	86,603	515,744	34,310	128,641	9,401	37,695	27,869	90,946
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	1,120	1,191	168	364	583	13,739	227,251	5,041	45,655	1,305	13,056	4,217	32,599
$25,000 under $500,000	3,156	256,150	648	378	364	93	84	408	2,504	128,054	927	19,793	279	7,288	761	12,505
$500,000 under $1,000,000	463	91,454	109	77	96	29	15	16	360	58,219	149	5,631	47	2,157	125	3,475
$1,000,000 or more	[illegible]	138,238	[illegible]	35	55	20	10	49	178	96,456	58	5,418	19	1,394	45	4,024
Taxable returns, total	2,400,500	6,873,017	296,572	38,407	138,012	8,346	7,019	5,474	2,582,800	2,937,370	2,499,938	1,561,418	1,815,145	933,350	811,561	628,067
No adjusted gross income	304	2,568	(*)	(*)	(*)	(*)	(*)	(*)	354	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	-	-			-	-	17,124	2,311	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	42,999	15,303	(*)	(*)	13,334	676	-	-	70,710	12,687	53,104	14,144	36,761	9,755	19,485	4,389
$3,000 under $4,000	75,013	34,096	(*)	(*)			-	-	93,749	23,412	91,902	28,415	63,639	19,111	35,627	9,304
$4,000 under $5,000	111,494	53,925	(*)	(*)			(*)	(*)	131,291	40,044	123,357	40,250	88,969	28,294	41,460	11,956
$5,000 under $6,000	127,049	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	148,302	50,747	154,605	55,204	112,091	40,013	48,532	15,192
$6,000 under $7,000	136,513	83,435	[illegible]	348	16,589	1,016	[illegible]	[illegible]	149,463	56,253	171,209	68,824	127,326	49,768	54,624	19,056
$7,000 under $8,000	134,358	115,041					-	-	158,884	70,289	185,920	76,284	150,643	59,929	47,266	16,355
$8,000 under $9,000	141,745	132,659	[illegible]	1,602	[illegible]	1,291	[illegible]	[illegible]	153,648	73,906	187,844	81,370	146,237	60,990	50,934	20,380
$9,000 under $10,000	122,301	124,252	18,351	1,051			[illegible]	[illegible]	136,320	72,506	179,198	75,701	144,793	59,407	41,945	16,294
$10,000 under $11,000	116,559	131,041	25,721	1,779	6,956	340			131,365	70,623	181,751	85,785	147,011	67,031	43,221	18,753
$11,000 under $12,000	114,932	137,576	[illegible]	[illegible]	[illegible]	461			129,253	69,234	162,974	77,507	131,424	58,430	39,177	19,078
$12,000 under $13,000	104,916	130,514	21,712	2,390	7,124	314	1,380	472	114,316	66,286	139,841	73,956	109,696	53,971	36,784	19,985
$13,000 under $14,000	93,269	123,569	22,317	2,492	6,327	365			106,324	63,891	118,760	62,160	91,892	45,014	30,792	17,146
$14,000 under $15,000	84,935	131,910	20,218	2,450	5,272	268			101,535	66,129	102,447	57,915	78,361	40,792	26,832	17,123
$15,000 under $20,000	312,898	598,900	59,127	7,328	18,559	1,217			340,824	283,404	305,905	193,592	221,518	126,887	96,508	66,705
$20,000 under $25,000	196,749	536,455	24,827	4,290	9,663	489	1,511	788	190,955	224,418	134,460	118,072	80,740	61,038	61,481	57,034
$25,000 under $50,000	123,383	446,032	11,959	2,301	4,786	275			111,660	172,860	65,551	73,051	32,416	31,353	37,026	41,698
$50,000 under $100,000	77,974	1,[illegible]	19,696	4,738	4,922	802	1,532	1,009	192,759	489,587	92,884	173,564	34,310	59,297	65,871	114,267
$100,000 under $200,000	16,835	1,447,257	11,154	3,937	4,670	366	1,076	1,366	86,553	515,721	34,014	126,243	9,217	36,290	27,698	89,952
$100,000 under $200,000	17,128	582,996	2,421	1,166	1,186	165	364	583	13,735	227,247	4,996	45,117	1,280	12,784	4,191	32,333
$200,000 under $500,000	3,149	255,919	644	376	360	92	83	407	2,501	128,052	915	19,410	270	7,015	758	12,396
$500,000 under $1,000,000	462	91,434	108	77	95	26	15	16	360	58,213	148	5,598	46	2,123	125	3,475
$1,000,000 or more	211	138,237	43	35	55	20	10	49	178	96,456	57	5,368	19	1,394	44	3,973
Nontaxable return	893,855	[illegible]	[illegible]	[illegible]	43,515	3,694	[illegible]	[illegible]	505,445	77,094	541,569	263,983	417,938	189,048	161,735	74,931
Returns under $5,000	483,673	230,822	5,095	569	47,325	3,225	(*)	(*)	766,291	140,794	739,149	274,483	554,371	192,056	234,749	82,427
Returns $5,000 under $10,000	697,558	586,326	51,422	3,107	49,409	3,158	858	653	794,834	339,433	947,883	407,597	733,338	309,002	264,605	98,595
Returns $10,000 under $15,000	518,345	676,737	115,800	11,285	35,136	2,033	1,380	472	586,640	337,826	711,505	367,489	562,789	272,887	178,465	94,602
Returns $15,000 or more	694,174	5,547,546	139,607	24,404	49,657	3,524	4,681	4,241	940,480	2,196,411	642,970	775,832	382,685	348,456	295,477	427,376

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[illegible] adjusted gross income less deficit.

[2]Total "Other" payments minus excess FICA (social security) tax withheld minus credit for tax on gasoline, fuel, and oil.

NOTE: Amount detail may not add to total because of rounding.

Table 1.13.--RETURNS WITH DEPLETION DEDUCTED FROM ROYALTY INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Depletion on royalties	Net income from royalties		Net loss from royalties	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total[1]	385,676	7,419,841	253,067	363,924	746,910	10,633	30,391
Under $10,000[1]	187,507	709,684	56,483	178,680	161,747	2,691	3,497
$10,000 under $20,000	103,578	1,464,813	51,335	96,953	150,067	3,071	1,712
$20,000 under $50,000	67,451	2,007,406	56,218	63,720	176,348	2,528	9,369
$50,000 under $100,000	18,822	1,286,419	32,644	17,002	100,257	1,607	7,171
$100,000 or more	8,318	1,951,519	56,387	7,569	158,491	736	8,642

Size of adjusted gross income	Taxable income		Income tax after credits		Tax preference depletion limited to royalty depletion[2]		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total[1]	314,617	5,381,230	310,378	1,684,307	8,339	59,858	2,335	21,556
Under $10,000[1]	117,489	370,069	113,973	56,143	369	2,913	162	1,948
$10,000 under $20,000	103,299	998,802	102,847	183,436	667	1,809	121	504
$20,000 under $50,000	66,898	1,509,052	66,677	360,828	1,911	4,758	304	1,390
$50,000 under $100,000	18,679	1,013,347	18,655	358,195	2,387	13,183	582	2,264
$100,000 or more	8,252	1,489,960	8,226	725,705	3,005	37,195	1,166	15,450

[1]Includes returns with no adjusted gross income.
[2]The smaller of royalty depletion or tax preference depletion on returns showing both characteristics.
NOTE: Amount detail may not add to total because of rounding.

Section 2

Deductions and Exemptions

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Taxpayers filing individual income tax returns claimed two categories of income-related deductions and statutory adjustments: (1) adjustments to gross income to arrive at adjusted gross income and (2) deductions from adjusted gross income to arrive at taxable income. Also deductible from adjusted gross income was $675 for each exemption to which the taxpayer was entitled.

Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and farmers in the course of running their business, as well as certain expenses of employees such as moving or travel expenses. Expenses of businessmen and farmers were reported on schedules C and F (or, in the case of partnerships or Small Business Corporations, on the appropriate forms filed by those entities), and are detailed in the report *Statistics of Income, Business Income Tax Returns*. Expenses of employees are reported on Forms 1040, and are shown in this report as "statutory adjustments."

Deductions from Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the low-income allowance and the percentage standard deduction, both of which are discussed in greater detail below. Most taxpayers received the benefit of the more advantageous of these two forms of the standard deduction. However, a

Chart 2A

Returns with deductions, by form of deduction and AGI class

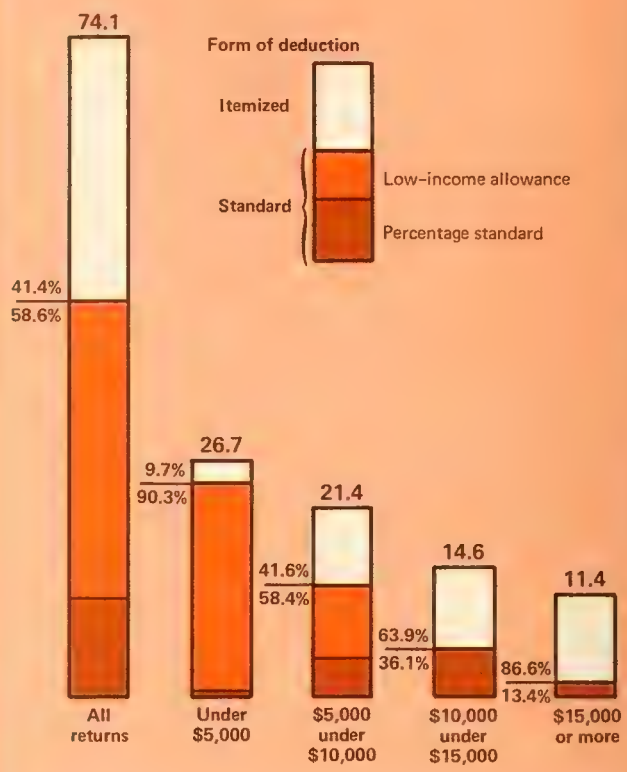


Table 2A.--FORM OF DEDUCTION BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	Number of returns	Adjusted gross income	Average adjusted gross income (dollars)	Deductions
	(1)	(2)	(3)	(4)
TOTAL DEDUCTIONS				
Total	74,147	676,334,156	9,122	139,938,198
Under $5,000	26,725	65,041,229	2,433	29,092,391
$5,000 under $10,000	21,443	159,442,808	7,435	31,512,939
$10,000 under $15,000	14,604	178,703,419	12,236	32,363,444
$15,000 or more	11,374	273,146,701	24,015	46,969,427
ITEMIZED DEDUCTIONS				
Total	30,686	438,109,274	14,277	91,870,070
Under $5,000	2,583	9,507,428	3,681	4,374,570
$5,000 under $10,000	8,930	69,146,634	7,743	18,074,517
$10,000 under $15,000	9,328	115,513,859	12,383	24,735,017
$15,000 or more	9,845	243,941,353	24,777	44,685,966
STANDARD DEDUCTION				
Total	43,461	238,224,882	5,481	48,068,134
Under $5,000	24,143	55,533,800	2,300	24,717,821
$5,000 under $10,000	12,513	90,296,174	7,215	13,438,422
$10,000 under $15,000	5,276	63,189,560	11,976	7,628,427
$15,000 or more	1,528	29,205,348	19,108	2,283,461
Percentage Standard Deduction				
Total	11,172	129,712,445	11,610	14,686,841
Under $5,000	231	973,753	4,214	121,233
$5,000 under $10,000	4,136	36,343,799	8,787	4,653,721
$10,000 under $15,000	5,276	63,189,545	11,976	7,628,426
$15,000 or more	1,528	29,205,348	19,108	2,283,461
Low-Income Allowance				
Total	32,289	108,512,436	3,360	33,381,292
Under $5,000	23,912	54,560,047	2,281	24,596,588
$5,000 or more	8,377	53,952,389	6,441	8,784,704

NOTE: Estimates may not add to total because of rounding.

Table 2B.--FORM OF DEDUCTION AND SIZE OF ADJUSTED GROSS INCOME: 1970 AND 1971

[All figures are estimates based on samples--data are in thousands]

Form of deduction and size of adjusted gross income	Number of returns		
	1970	1971	Change, 1970 to 1971
	(1)	(2)	(3)
All returns, total	74,280	74,576	296
Under $5,000	28,308	27,155	-1,153
$5,000 under $10,000	22,303	21,443	-860
$10,000 under $15,000	14,106	14,604	498
$15,000 or more	9,563	11,374	1,811
Returns with adjusted gross income and--			
Itemized deductions, total	35,430	30,686	-4,744
Under $5,000	4,444	2,583	-1,861
$5,000 under $10,000	11,674	8,930	-2,744
$10,000 under $15,000	10,571	9,328	-1,243
$15,000 or more	8,741	9,845	1,104
Standard deduction, total	38,432	43,461	5,029
Under $5,000	23,447	24,143	696
$5,000 under $10,000	10,629	12,513	1,884
$10,000 under $15,000	3,535	5,276	1,741
$15,000 or more	822	1,528	706
Low-income allowance, total	20,905	32,289	11,384
Under $5,000	19,546	23,912	4,366
$5,000 under $10,000	1,354	8,377	7,023
$10,000 or more	5	(*)	-5
Percentage, total	17,527	11,172	-6,355
Under $5,000	3,901	231	-3,670
$5,000 under $10,000	9,275	4,136	-5,139
$10,000 under $15,000	3,530	5,276	1,746
$15,000 or more	821	1,528	707
Returns with no adjusted gross income	417	430	13

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Estimates may not add to total because of rounding.

Table 2C.--LOW-INCOME ALLOWANCE BY SIZE OF ADJUSTED GROSS INCOME

All figures are estimates based on samples - Data are in thousands

Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Low-income allowance	Income tax after credits	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total	[1]32,289	63,091	108,512,436	33,381,292	7,286,881	7,287,139
Taxable returns, total	19,490	36,847	90,145,034	20,204,206	7,286,881	7,287,139
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	1,063	1,070	1,943,448	1,057,958	23,606	23,735
$2,000 under $3,000	3,564	4,162	8,870,078	3,644,578	348,696	348,742
$3,000 under $4,000	3,492	5,564	12,232,898	3,587,608	733,206	733,206
$4,000 under $5,000	3,211	6,248	14,435,034	3,357,776	1,078,347	1,078,378
$5,000 under $6,000	3,005	6,567	16,496,381	3,147,886	1,448,720	1,448,740
$6,000 under $7,000	2,556	6,160	16,589,004	2,682,393	1,611,987	1,611,987
$7,000 under $8,000	2,357	6,395	17,627,125	2,473,303	1,829,137	1,829,137
$8,000 under $9,000	242	682	1,950,775	252,646	213,176	213,207
$9,000 or more	(*)	(*)	(*)	(*)	-	-
Nontaxable returns, total	12,799	26,244	18,367,403	13,177,085	-	-
$1 under $600	2,943	3,777	1,016,029	3,019,287	-	-
$600 under $1,000	2,431	3,141	1,940,857	2,491,740	-	-
$1,000 under $2,000	4,725	7,734	6,655,889	4,875,643	-	-
$2,000 under $3,000	1,390	4,617	3,392,169	1,429,879	-	-
$3,000 under $4,000	761	3,466	2,609,663	783,627	-	-
$4,000 under $5,000	332	1,885	1,463,706	348,435	-	-
$5,000 under $6,000	132	931	713,895	138,894	-	-
$6,000 under $7,000	59	487	381,302	62,183	-	-
$7,000 under $8,000	24	190	173,929	24,797	-	-
$8,000 under $9,000	(*)	14	19,965	2,600	-	-
$9,000 or more	-	-	-	-	-	-

(*)An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Includes returns of married persons filing separately and prior year returns using minimum standard deduction.
NOTE: Estimates may not add to total because of rounding.

married taxpayer filing a separate return could not claim the low-income allowance if his or her spouse was claiming the percentage standard deduction. Details on the form of deduction claimed are shown in tables 2A through 2C.

Low-income allowance

The low-income allowance for 1971 equalled a flat $1,050 ($525 for married persons filing separately). For 1970, it had varied from a low of $300 to a high of $1,100, based on a formula which had the effect of increasing the deduction as number of exemptions went up or income went down (for married persons filing separately, the amount was based solely on exemptions, and varied from $200 to $500). Table 2A shows that, as a result, the average low-income allowance claimed in 1971 equalled $1,033, compared to an average of $946 for 1970. As was true for 1970, the low-income allowance was built into the tax tables for all persons who could benefit from claiming it.

Percentage standard deduction

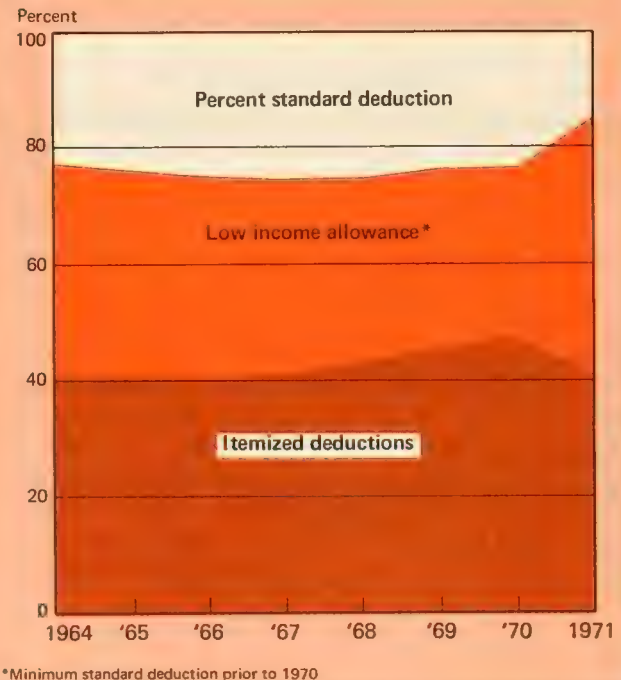
For 1971, the percentage standard deduction equalled 13 percent of adjusted gross income, with a maximum of $1,500 ($750 in the case of married persons filing separately). For 1970, the applicable ratio was 10 percent and the maximum $1,000 ($500 for married persons filing separately). As a result, the average percentage standard deduction claimed increased from about $700 to about $1,300 between 1970 and 1971.

Itemized deductions

In lieu of taking the standard deduction, a taxpayer could also itemize the taxes, medical expenses, interest expenses, charitable contributions, and other eligible expenses he had incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well, and in certain cases, this may have meant claiming no deductions. If one spouse claimed all the deductions, the other had none to claim.

Chart 2B

Distribution of returns by form of deduction 1964-1971



*Minimum standard deduction prior to 1970

The only change in the itemized deduction computation for 1971 was the further limitation placed on the "unlimited" charitable contributions deduction. Prior to 1970, taxpayers whose contributions plus Federal income tax had totalled more than 90 percent of taxable income in 8 out of 10 preceding taxable years were eligible for an unlimited contributions deduction. The Tax Reform Act of 1969 contained a provision to phase out this unlimited deduction over a

Table 2D.--EXEMPTIONS BY TYPE AND MARITAL STATUS

[All figures are estimates based on samples--number of returns and exemptions are in thousands]

Type of exemption	All returns	Joint returns of husbands and wives	Separate returns of husbands and wives	Returns of heads of households	Returns of surviving spouses	Returns of single persons not heads of households or surviving spouses
NUMBER OF RETURNS	(1)	(2)	(3)	(4)	(5)	(6)
Total returns	74,576	42,730	2,091	3,741	267	25,748
Returns with exemptions for--						
Age 65 or over	6,761	3,847	125	125	22	2,643
Blindness	136	80	(*)	(*)	-	52
Dependents	33,556	28,373	890	2,885	246	1,163
Returns with exemptions for other than age or blindness, total	74,576	42,730	2,091	3,741	267	25,748
One	26,569	(*)	1,105	856	21	24,586
Two	17,163	14,356	392	1,645	130	640
Three	10,051	8,763	273	691	62	262
Four	9,536	8,890	126	333	38	150
Five	5,871	5,548	106	137	(*)	66
Six or more	5,387	5,172	90	78	(*)	45
NUMBER OF EXEMPTIONS						
Total exemptions	203,913	159,259	4,481	8,876	728	30,570
Taxpayers' exemptions, total	126,398	91,304	2,494	3,868	289	28,443
Taxpayer (and spouse)	117,574	85,458	2,359	3,741	267	25,748
Age 65 or over	8,678	5,756	133	125	22	2,643
Blindness	146	90	(*)	(*)	-	52
Dependents' exemptions	77,515	67,955	1,987	5,008	439	2,127
Other than age or blindness, total	195,089	153,413	4,346	8,749	706	27,876
One	26,569	(*)	1,105	856	21	24,586
Two:						
Taxpayer (and spouse)	31,615	28,712	488	1,645	130	640
Dependents	2,711	(*)	296	1,645	130	640
Three:						
Taxpayer (and spouse)	18,874	17,526	333	691	62	262
Dependents	11,278	8,763	485	1,383	124	523
Four:						
Taxpayer (and spouse)	18,465	17,780	164	333	38	150
Dependents	19,680	17,780	338	1,000	113	450
Five:						
Taxpayer (and spouse)	11,454	11,096	141	137	(*)	66
Dependents	17,899	16,643	387	550	(*)	265
Six or more:						
Taxpayer (and spouse)	10,598	10,345	128	78	(*)	45
Dependents	25,947	24,769	480	431	(*)	249

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Estimates may not add to total because of rounding.

Table 2E.--NUMBER OF RETURNS AND NUMBER OF EXEMPTIONS BY TYPE OF EXEMPTION AND MARITAL STATUS

[All figures are estimates based on samples--number of returns and exemptions are in thousands]

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Additional exemptions for--					
				Taxpayers age 65 or over		Blindness		Taxpayers' dependents	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	74,576	203,913	117,574	6,761	8,678	136	146	33,556	77,515
Percent of total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Joint returns of husbands and wives	42,730	159,259	85,458	3,847	5,756	80	90	28,373	67,955
Percent of total	57.3	78.1	72.7	56.9	66.3	58.7	61.5	84.6	87.7
Separate returns of husbands and wives	2,091	4,481	2,359	125	133	2	2	890	1,987
Percent of total	2.8	2.2	2.0	1.8	1.5	1.6	1.5	2.7	2.6
Returns of heads of households	3,741	8,876	3,741	125	125	2	2	2,885	5,008
Percent of total	5.0	4.4	3.2	1.8	1.4	1.6	1.5	8.6	6.5
Returns of surviving spouses	267	728	267	22	22	-	-	246	439
Percent of total	0.4	0.4	0.2	0.3	0.2	-	-	0.7	0.6
Returns of single persons not heads of households or surviving spouses	25,748	30,570	25,748	2,643	2,643	52	52	1,163	2,127
Percent of total	34.5	15.0	21.9	39.1	30.5	38.1	35.5	3.5	2.7

NOTE: Estimates may not add to total because of rounding.

5-year period. For 1970, qualified taxpayers were allowed a maximum deduction of 80 percent of adjusted gross income; for 1971, this percentage was reduced to 74.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional exemptions could be claimed by both the taxpayer and the spouse for blindness or for having attained the age of 65. A married person filing a "separate return" (i.e., one which the spouse did not have to sign), but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent. The types of exemptions claimed are detailed in tables 2D and 2E.

The value of each exemption was set at $600 for tax year 1948, and remained at that level through tax year 1969. Over the years prior to 1970, the value of these exemptions

Table 2F.--AMOUNT OF EXEMPTIONS AS A PERCENT OF ADJUSTED GROSS INCOME, 1962-1971

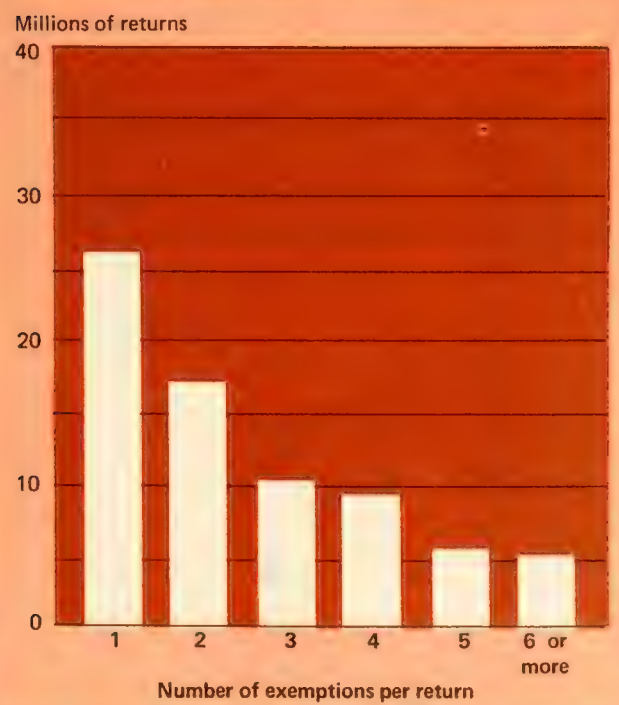
[All figures are estimates based on samples--money amounts are in thousands]

Adjusted gross income classes	Adjusted gross income (less deficit)	Exemptions	
		Amount	As percent of adjusted gross income
	(1)	(2)	(3)
1962			
Total	348,701,466	107,906,946	30.9
Under $5,000	80,914,858	47,082,974	58.2
$5,000 under $10,000	151,332,258	45,294,293	29.9
$10,000 or more	116,454,350	15,529,679	13.3
1963			
Total	368,778,012	110,103,000	29.9
Under $5,000	79,490,696	45,893,674	57.7
$5,000 under $10,000	156,701,907	46,328,262	29.6
$10,000 or more	132,585,469	17,881,064	13.5
1964			
Total	396,659,831	112,352,080	28.3
Under $5,000	76,643,132	43,627,527	56.9
$5,000 under $10,000	164,487,867	47,684,835	29.0
$10,000 or more	155,528,831	21,039,718	13.5
1965			
Total	429,201,239	114,444,769	26.7
Under $5,000	75,584,405	41,579,340	55.0
$5,000 under $10,000	170,280,800	48,164,825	28.3
$10,000 or more	183,336,033	24,700,604	13.5
1966			
Total	468,450,579	116,976,796	25.0
Under $5,000	73,870,931	39,283,498	53.2
$5,000 under $10,000	174,670,690	47,904,493	27.4
$10,000 under $15,000	110,563,910	20,447,869	18.5
$15,000 or more	109,345,048	9,340,936	8.5
1967			
Total	504,809,479	118,821,574	23.5
Under $5,000	72,565,584	37,874,467	52.2
$5,000 under $10,000	175,173,487	46,751,472	26.7
$10,000 under $15,000	124,433,259	22,874,172	18.4
$15,000 or more	132,637,149	11,321,463	8.5
1968			
Total	554,420,486	120,772,962	21.8
Under $5,000	70,935,147	35,793,832	50.5
$5,000 under $10,000	172,602,749	44,183,692	25.6
$10,000 under $15,000	144,542,748	26,275,178	18.2
$15,000 or more	166,339,842	14,520,260	8.7
1969			
Total	603,546,080	123,718,490	20.5
Under $5,000	69,083,885	34,760,920	50.3
$5,000 under $10,000	168,280,167	41,286,411	24.5
$10,000 under $15,000	165,612,408	29,550,089	17.8
$15,000 or more	200,569,620	18,121,070	9.0
1970			
Total	631,692,539	127,531,204	20.2
Under $5,000	65,012,151	32,830,411	50.5
$5,000 under $10,000	165,599,027	41,044,325	24.8
$10,000 under $15,000	171,901,125	31,411,506	18.3
$15,000 or more	229,180,236	22,244,962	9.7
1971			
Total	673,619,046	137,516,626	20.4
Under $5,000	62,326,118	33,435,303	53.6
$5,000 under $10,000	159,442,808	41,579,242	26.1
$10,000 under $15,000	178,703,419	34,105,479	19.1
$15,000 or more	273,146,701	28,396,602	10.4

NOTE: Estimates may not add to total because of rounding.

Chart 2C

Number of returns by number of exemptions for taxpayers and dependents



as a percentage of adjusted gross income decreased steadily (see table 2F). The value of each exemption was raised to $625 for 1970 and $675 for 1971. Table 2F shows the effect of the increased exemption amount for 1970 and 1971 by comparing the relationship between total exemption deduction and total AGI for the period 1962 to 1971.

It should be noted that the amount claimed for exemptions shown in this report averaged somewhat below $675, since only $600 or $625 could be claimed on a prior-year delinquent return, and a noncalendar year filer had to prorate the amount claimed based on the proportion of his taxable year falling after January 1, 1971. (The inclusion of a small number of noncalendar and prior-year returns in the sample upon which these statistics are based is explained in section 7 of this report.) In addition, some taxpayers with very small amounts of adjusted gross income limited their exemption deduction to that amount needed to bring their taxable income down to zero.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income					
						Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	30,685,898	438,109,274	91,870,070	72,115,663	29,414,472	275,694,728	29,282,377	60,504,486	21,421	154,908
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	42,553	25,366	78,395	67,876	(*)	(*)	(*)	(*)		
$1,000 under $2,000	166,541	267,630	239,510	225,351	23,565	6,611	21,501	812		
$2,000 under $3,000	405,196	1,040,745	686,062	559,527	171,895	78,059	162,703	10,449	190	911
$3,000 under $4,000	771,395	2,748,225	1,356,011	1,261,647	470,334	424,736	449,052	58,468		
$4,000 under $5,000	1,196,871	5,425,462	2,014,593	2,092,440	1,002,636	1,465,419	964,685	215,147		
$5,000 under $6,000	1,308,886	7,202,308	2,447,341	2,520,440	1,160,299	2,379,262	1,146,167	359,837		
$6,000 under $7,000	1,526,601	9,932,770	2,952,977	3,114,534	1,440,525	3,940,046	1,425,804	614,552		
$7,000 under $8,000	1,938,087	14,530,411	3,793,885	4,138,611	1,888,336	6,651,104	1,879,699	1,063,235		
$8,000 under $9,000	2,025,501	17,229,998	4,222,678	4,525,037	2,002,938	8,515,642	1,996,983	1,389,328	179	493
$9,000 under $10,000	2,131,063	20,251,148	4,657,636	4,965,350	2,113,982	10,652,545	2,110,859	1,775,811		
$10,000 under $11,000	2,084,005	21,885,566	5,040,975	5,062,757	2,071,184	11,803,667	2,068,307	1,990,764	(*)	(*)
$11,000 under $12,000	1,936,376	22,260,528	4,986,619	4,887,435	1,931,997	12,405,614	1,930,333	2,120,567	(*)	(*)
$12,000 under $13,000	1,885,666	23,547,260	5,048,350	4,714,174	1,882,265	13,792,007	1,880,507	2,401,042	(*)	(*)
$13,000 under $14,000	1,792,968	24,203,711	4,918,589	4,571,111	1,791,176	14,720,861	1,790,484	2,608,044	(*)	(*)
$14,000 under $15,000	1,628,995	23,616,794	4,740,484	4,111,068	1,627,218	14,769,207	1,626,571	2,668,758	(*)	(*)
$15,000 under $20,000	5,290,777	90,741,015	17,143,736	13,541,345	5,286,851	60,071,947	5,283,200	11,345,809		
$20,000 under $25,000	2,137,883	47,267,172	8,477,342	5,443,643	2,134,786	33,376,834	2,133,160	6,835,275	1,859	5,757
$25,000 under $30,000	906,999	24,653,354	4,326,254	2,334,054	905,906	18,003,641	905,415	3,971,771		
$30,000 under $50,000	1,024,067	38,211,296	6,567,151	2,679,851	1,022,064	28,987,075	1,020,867	7,429,912	2,165	8,058
$50,000 under $100,000	395,543	26,110,115	4,486,134	1,069,490	394,487	20,572,288	394,173	7,105,559	6,118	20,296
$100,000 under $200,000	71,882	9,407,641	1,830,656	185,916	71,530	7,405,828	71,448	3,329,250	5,605	28,194
$200,000 under $500,000	14,980	4,244,258	1,004,023	36,665	14,843	3,214,107	14,813	1,739,423	3,433	34,569
$500,000 under $1,000,000	2,182	1,467,137	369,366	5,279	2,156	1,094,818	2,147	663,253	961	19,529
$1,000,000 or more	881	1,839,364	481,303	2,062	869	1,362,938	868	807,352	544	35,869
Taxable returns, total	29,284,970	431,808,807	87,555,330	68,839,829	29,283,639	275,456,485	29,282,377	60,504,486	21,421	154,908
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
$1,000 under $2,000	21,528	36,939	17,068	14,177	21,501	5,927	21,501	812		
$2,000 under $3,000	162,753	431,456	200,857	157,368	162,703	73,929	162,703	10,449	190	911
$3,000 under $4,000	449,127	1,614,584	615,305	586,034	449,052	413,562	449,052	58,468		
$4,000 under $5,000	964,705	4,386,225	1,443,838	1,500,499	964,687	1,442,034	964,685	215,147		
$5,000 under $6,000	1,146,199	6,310,989	1,901,771	2,050,982	1,146,452	2,358,419	1,146,167	359,837		
$6,000 under $7,000	1,425,831	9,286,194	2,571,850	2,794,316	1,425,804	3,920,095	1,425,804	614,552		
$7,000 under $8,000	1,879,725	14,093,070	3,533,927	3,924,242	1,879,699	6,634,953	1,879,699	1,063,235	179	493
$8,000 under $9,000	1,997,032	16,989,560	4,063,666	4,427,766	1,996,994	8,499,316	1,996,983	1,389,328		
$9,000 under $10,000	2,110,870	20,058,275	4,525,480	4,890,356	2,110,861	10,642,502	2,110,859	1,775,811		
$10,000 under $11,000	2,068,356	21,721,309	4,918,359	5,009,131	2,068,318	11,794,058	2,068,307	1,990,764	(*)	(*)
$11,000 under $12,000	1,930,367	22,191,719	4,926,284	4,868,040	1,930,334	12,397,596	1,930,333	2,120,567	(*)	(*)
$12,000 under $13,000	1,880,539	23,483,380	4,999,832	4,698,313	1,880,508	13,785,494	1,880,507	2,401,042	(*)	(*)
$13,000 under $14,000	1,790,537	24,170,855	4,890,096	4,563,988	1,790,498	14,716,976	1,790,484	2,608,044	(*)	(*)
$14,000 under $15,000	1,626,594	23,582,065	4,714,262	4,104,001	1,626,574	14,764,369	1,626,571	2,668,758	(*)	(*)
$15,000 under $20,000	5,283,684	90,620,793	17,061,033	13,520,043	5,283,566	60,040,815	5,283,200	11,345,809		
$20,000 under $25,000	2,133,477	47,170,596	8,390,531	5,429,883	2,133,213	33,358,504	2,133,160	6,835,275	1,859	5,757
$25,000 under $30,000	905,460	24,611,213	4,284,546	2,329,408	905,427	17,998,153	905,415	3,971,771		
$30,000 under $50,000	1,021,430	38,110,789	6,471,551	2,673,454	1,021,205	28,970,308	1,020,867	7,429,912	2,164	8,058
$50,000 under $100,000	394,478	26,039,347	4,411,371	1,066,777	394,258	20,564,838	394,173	7,105,559	6,118	20,296
$100,000 under $200,000	71,670	9,380,094	1,798,795	185,414	71,501	7,403,688	71,448	3,329,250	5,605	28,194
$200,000 under $500,000	14,913	4,225,565	981,491	36,512	14,831	3,212,729	14,813	1,739,423	3,433	34,569
$500,000 under $1,000,000	2,170	1,458,555	360,121	5,251	2,155	1,094,810	2,147	663,253	961	19,529
$1,000,000 or more	878	1,832,869	472,951	2,058	869	1,362,938	868	807,352	544	35,869
Total nontaxable returns	1,400,928	6,300,470	4,314,737	3,275,834	130,833	238,240	-	-	-	-
Returns under $5,000	2,582,556	9,507,428	4,374,570	4,206,841	1,671,061	1,975,298	1,600,572	284,945	190	911
Returns $5,000 under $10,000	8,930,138	69,146,634	18,074,517	19,263,972	8,606,079	32,138,599	8,559,512	5,202,764	179	493
Returns $10,000 under $15,000	9,328,010	115,513,859	24,735,017	23,346,544	9,303,840	67,491,357	9,296,202	11,789,175	(*)	(*)
Returns $15,000 or more	9,845,194	243,941,353	44,685,966	25,298,305	9,833,492	174,089,477	9,826,091	43,227,605	20,685	152,273

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income t...		...	
					Number of returns	Amount	Number return...	...	...	...
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	25,349,734	388,620,518	79,213,307	65,715,837	24,468,490	244,800,132	24,368,517	53,432,379	18,909	137,549
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	23,925	12,806	57,359	51,295	-	-	-	-		
$1,000 under $2,000	47,360	73,360	95,433	111,215	-	-	-	-		
$2,000 under $3,000	131,336	344,611	224,641	268,595	20,269	4,154	19,986	572	186	869
$3,000 under $4,000	392,906	1,406,183	705,062	824,621	161,117	91,282	148,962	11,693		
$4,000 under $5,000	628,603	2,857,835	1,115,492	1,379,405	466,087	483,682	434,630	64,639		
$5,000 under $6,000	790,649	4,365,792	1,523,603	1,867,316	670,427	1,091,456	660,502	152,528		
$6,000 under $7,000	1,008,459	6,559,592	2,030,031	2,488,035	932,737	2,113,357	918,517	306,729		
$7,000 under $8,000	1,357,969	10,191,756	2,696,462	3,422,286	1,312,671	4,097,395	1,304,084	618,707	169	471
$8,000 under $9,000	1,549,132	13,202,117	3,272,698	3,976,211	1,528,568	5,976,063	1,522,830	931,849		
$9,000 under $10,000	1,723,137	16,384,520	3,761,685	4,495,473	1,710,343	8,140,251	1,707,221	1,308,370		
$10,000 under $11,000	1,781,372	18,711,853	4,322,197	4,688,618	1,770,264	9,717,982	1,767,448	1,594,716		
$11,000 under $12,000	1,726,573	19,851,850	4,438,697	4,635,175	1,722,927	10,789,619	1,721,263	1,805,602		
$12,000 under $13,000	1,696,936	21,193,458	4,536,008	4,488,691	1,693,602	12,175,523	1,691,844	2,080,024	329	1,129
$13,000 under $14,000	1,663,611	22,458,835	4,555,690	4,416,105	1,662,172	13,491,704	1,661,532	2,355,328		
$14,000 under $15,000	1,509,690	21,888,714	4,386,102	3,969,304	1,508,587	13,535,412	1,507,940	2,409,565		
$15,000 under $20,000	5,026,346	86,248,649	16,261,674	13,222,863	5,023,331	56,774,399	5,019,823	10,618,701		
$20,000 under $25,000	2,030,302	44,878,510	8,004,983	5,307,959	2,027,495	31,592,108	2,026,076	6,403,983	1,803	5,160
$25,000 under $30,000	856,152	23,273,701	4,032,387	2,269,575	855,297	16,979,501	854,809	3,704,214		
$30,000 under $50,000	959,248	35,758,929	6,056,974	2,587,309	957,787	27,132,904	956,640	6,867,388	1,962	7,256
$50,000 under $100,000	365,582	24,106,866	4,045,998	1,028,651	364,780	19,044,895	364,491	6,505,820	5,249	18,303
$100,000 under $200,000	64,963	8,479,996	1,596,363	176,515	64,683	6,719,103	64,609	2,987,323	4,882	24,773
$200,000 under $500,000	12,922	3,647,692	835,021	33,960	12,815	2,787,819	12,789	1,490,127	3,009	30,873
$500,000 under $1,000,000	1,848	1,243,940	305,383	4,836	1,826	935,744	1,817	563,344	843	17,274
$1,000,000 or more	713	1,478,953	353,364	1,824	705	1,125,779	704	651,157	477	31,441
Taxable returns, total	24,370,943	383,723,691	76,151,177	63,013,877	24,369,753	244,594,486	24,368,517	53,432,379	18,909	137,549
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	16	3	230	40	-	-	-	-		
$1,000 under $2,000	25	40	196	76	-	-	-	-		
$2,000 under $3,000	20,036	55,764	24,543	27,813	19,986	4,108	19,986	572	186	869
$3,000 under $4,000	149,037	541,669	197,299	259,631	148,962	85,055	148,962	11,693		
$4,000 under $5,000	434,648	1,990,844	659,783	866,073	434,632	465,100	434,630	64,639		
$5,000 under $6,000	660,534	3,651,404	1,113,661	1,457,537	660,785	1,080,388	660,502	152,528		
$6,000 under $7,000	918,544	5,983,245	1,695,309	2,193,992	918,517	2,094,012	918,517	306,729		
$7,000 under $8,000	1,304,110	9,787,393	2,492,030	3,213,897	1,304,084	4,081,517	1,304,084	618,707	169	471
$8,000 under $9,000	1,522,879	12,981,273	3,140,042	3,881,954	1,522,841	5,960,466	1,522,830	931,849		
$9,000 under $10,000	1,707,232	16,233,189	3,678,119	4,424,920	1,707,223	8,130,214	1,707,221	1,308,370		
$10,000 under $11,000	1,767,494	18,566,119	4,219,905	4,638,001	1,767,459	9,708,428	1,767,448	1,594,716		
$11,000 under $12,000	1,721,295	19,791,362	4,393,545	4,616,406	1,721,264	10,781,601	1,721,263	1,805,602		
$12,000 under $13,000	1,691,876	21,130,430	4,488,804	4,472,875	1,691,845	12,169,010	1,691,844	2,080,024	329	1,129
$13,000 under $14,000	1,661,585	22,431,493	4,534,098	4,409,364	1,661,546	13,488,236	1,661,532	2,355,328		
$14,000 under $15,000	1,507,953	21,863,848	4,370,478	3,963,133	1,507,943	13,530,574	1,507,940	2,409,565		
$15,000 under $20,000	5,020,304	86,146,002	16,199,629	13,203,289	5,020,188	56,744,168	5,019,823	10,618,701		
$20,000 under $25,000	2,026,363	44,792,003	7,928,107	5,294,987	2,026,127	31,576,642	2,026,076	6,403,983	1,803	5,160
$25,000 under $30,000	854,851	23,238,236	3,999,812	2,265,260	854,821	16,974,033	854,809	3,704,214		
$30,000 under $50,000	957,164	35,680,399	5,986,521	2,581,735	956,965	27,116,491	956,640	6,867,388	1,962	7,256
$50,000 under $100,000	364,772	24,052,359	3,990,231	1,026,338	364,574	19,038,674	364,491	6,505,820	5,249	18,303
$100,000 under $200,000	64,803	8,459,296	1,572,903	176,093	64,656	6,717,287	64,609	2,987,323	4,882	24,773
$200,000 under $500,000	12,871	3,633,602	817,049	33,829	12,805	2,786,967	12,789	1,490,127	3,009	30,873
$500,000 under $1,000,000	1,839	1,237,799	298,753	4,813	1,825	935,736	1,817	563,344	843	17,274
$1,000,000 or more	712	1,475,919	350,130	1,822	705	1,125,779	704	651,157	477	31,441
Total nontaxable returns	978,791	4,896,829	3,062,129	2,701,960	98,737	205,645	-	-	-	-
Returns under $5,000	1,224,130	4,694,795	2,197,988	2,635,131	647,473	579,118	603,578	76,904	186	869
Returns $5,000 under $10,000	6,429,346	50,703,778	13,284,479	16,249,322	6,154,746	21,418,520	6,113,154	3,318,182	169	470
Returns $10,000 under $15,000	8,378,182	104,104,711	22,238,695	22,197,893	8,357,552	59,710,240	8,350,027	10,245,235	329	1,130
Returns $15,000 or more	9,318,076	229,117,236	41,492,146	24,633,492	9,308,719	163,092,253	9,301,758	39,792,057	18,225	135,082

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Total									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	620,205	5,505,847	1,259,512	901,920	596,922	3,364,991	596,525	761,047	242	1,650
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	17,099	25,680	11,816	13,894	22,968	14,280	22,968	2,058	-	-
$1,000 under $2,000	21,835	54,733	25,859	27,402					-	-
$2,000 under $3,000	28,860	99,368	30,109	33,592	25,949	36,231	25,666	5,479	-	-
$3,000 under $4,000	60,219	274,757	65,426	72,774	59,742	136,924	59,691	22,201	-	-
$4,000 under $5,000	70,716	385,169	104,109	101,070	69,061	181,724	69,061	30,014	-	-
$5,000 under $6,000	50,141	320,623	78,451	69,250	48,142	172,996	48,142	29,935	-	-
$6,000 under $7,000	74,304	551,505	112,129	116,963	74,140	322,509	74,140	57,967	-	-
$7,000 under $8,000	71,451	601,380	139,980	111,249	71,451	350,152	71,401	63,965	-	-
$8,000 under $9,000	58,976	559,270	120,549	96,427	58,974	342,422	58,974	65,123	-	-
$9,000 under $10,000	39,878	418,643	90,159	68,310	39,878	260,174	39,878	51,019	-	-
$10,000 under $11,000	32,180	369,465	76,504	48,272	32,179	244,694	32,179	49,391	(*)	(*)
$11,000 under $12,000	19,422	241,007	46,819	28,005	19,355	166,689	19,355	35,035	-	-
$12,000 under $13,000	14,911	202,032	34,961	19,267	14,911	147,804	14,911	32,481	-	-
$13,000 under $14,000	18,039	260,929	49,040	24,622	18,039	187,267	18,039	42,188	-	-
$14,000 under $15,000	24,443	410,983	88,011	42,477	24,433	280,503	24,431	65,480	-	-
$15,000 under $20,000	7,573	168,915	33,015	11,827	7,569	124,095	7,569	34,464	(*)	(*)
$20,000 under $25,000	3,429	92,167	21,211	5,502	3,429	65,454	3,429	18,558	-	-
$25,000 under $30,000	4,572	178,465	39,790	7,842	4,571	130,856	4,571	48,351	(*)	(*)
$30,000 under $50,000	1,569	106,201	24,606	2,286	1,563	79,464	1,553	34,033	116	260
$50,000 under $100,000	398	53,582	17,249	621	385	36,390	385	19,047	71	525
$100,000 under $200,000	132	38,887	13,782	185	126	25,229	125	14,983	33	379
$200,000 under $500,000	36	24,390	5,108	51	36	19,232	36	12,330	13	181
$500,000 under $1,000,000	22	67,696	30,829	32	21	39,902	21	26,945	5	266
$1,000,000 or more										
Taxable returns, total	596,544	5,430,179	1,211,226	858,999	596,525	3,363,784	596,525	761,047	242	1,650
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	22,968	45,801	12,849	18,672	22,968	14,280	22,968	2,058	-	-
$1,000 under $2,000									-	-
$2,000 under $3,000	25,666	87,905	23,773	28,052	25,666	36,081	25,666	5,479	-	-
$3,000 under $4,000	59,691	272,426	64,368	71,193	59,691	136,865	59,691	22,201	-	-
$4,000 under $5,000	69,061	376,210	99,545	94,941	69,061	181,724	69,061	30,014	-	-
$5,000 under $6,000	48,142	307,613	71,914	62,703	48,142	172,996	48,142	29,935	-	-
$6,000 under $7,000	74,140	550,319	111,067	116,742	74,140	322,509	74,140	57,967	-	-
$7,000 under $8,000	71,401	600,951	139,891	111,080	71,401	349,980	71,401	63,965	-	-
$8,000 under $9,000	58,974	559,251	120,408	96,422	58,974	342,422	58,974	65,123	-	-
$9,000 under $10,000	39,878	418,643	90,159	68,310	39,878	260,174	39,878	51,019	-	-
$10,000 under $11,000	32,180	369,465	76,504	48,272	32,179	244,694	32,179	49,391	(*)	(*)
$11,000 under $12,000	19,355	240,154	45,505	27,960	19,355	166,689	19,355	35,035	-	-
$12,000 under $13,000	14,911	202,032	34,961	19,267	14,911	147,804	14,911	32,481	-	-
$13,000 under $14,000	18,039	260,929	49,040	24,622	18,039	187,267	18,039	42,188	-	-
$14,000 under $15,000	24,431	410,784	87,819	42,466	24,431	280,498	24,431	65,480	-	-
$15,000 under $20,000	7,570	168,851	32,943	11,820	7,569	124,095	7,569	34,464	(*)	(*)
$20,000 under $25,000	3,429	92,167	21,211	5,502	3,429	65,454	3,429	18,558	-	-
$25,000 under $30,000	4,572	178,465	39,790	7,842	4,571	130,856	4,571	48,351	(*)	(*)
$30,000 under $50,000	1,555	105,244	24,076	2,263	1,553	78,924	1,553	34,033	116	260
$50,000 under $100,000	393	52,634	16,041	604	385	36,390	385	19,047	71	525
$100,000 under $200,000	130	38,249	13,425	183	125	24,948	125	14,983	33	379
$200,000 under $500,000	36	24,390	5,108	51	36	19,232	36	12,330	13	181
$500,000 under $1,000,000	22	67,696	30,829	32	21	39,902	21	26,945	5	266
$1,000,000 or more										
Total nontaxable returns	23,661	75,672	48,284	42,919	(*)	(*)	-	-	-	-
Returns under $5,000	128,013	454,538	133,210	147,662	108,659	187,435	108,325	29,737	-	-
Returns $5,000 under $10,000	325,588	2,417,948	555,218	494,959	321,768	1,369,803	321,718	247,003	-	-
Returns $10,000 under $15,000	124,430	1,492,076	297,483	188,476	124,362	1,006,629	124,362	210,114	(*)	(*)
Returns $15,000 or more	42,174	1,141,286	273,599	70,822	42,133	801,125	42,120	274,192	241	1,628

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	577,189	5,126,532	1,160,485	783,143	557,136	3,195,945	556,749	724,209	238	1,613
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	17,099	25,680	11,816	13,894	22,968	14,280	22,968	2,058	-	-
$1,000 under $2,000									-	-
$2,000 under $3,000	19,553	48,462	19,450	20,668					-	-
$3,000 under $4,000	26,295	91,226	27,110	30,172	23,384	34,509	23,101	5,231	-	-
$4,000 under $5,000	54,080	245,134	57,243	56,790	53,603	131,468	53,552	21,527	-	-
$5,000 under $6,000	67,252	365,667	98,023	91,202	66,544	177,548	66,544	29,375	-	-
$6,000 under $7,000	50,025	319,873	78,222	69,015	48,026	172,710	48,026	29,903	-	-
$7,000 under $8,000	66,221	492,198	98,656	91,168	66,057	302,471	66,057	54,718	-	-
$8,000 under $9,000	65,455	552,235	127,806	96,408	65,455	328,021	65,405	60,146	-	-
$9,000 under $10,000	58,312	553,099	118,106	94,186	58,310	340,934	58,310	64,886	-	-
$10,000 under $11,000	35,085	368,552	75,654	54,023	35,085	238,875	35,085	47,175	-	-
$11,000 under $12,000	30,375	348,521	67,645	43,287	30,374	237,594	30,374	48,050	(*)	(*)
$12,000 under $13,000	18,093	224,259	42,734	23,072	18,026	158,960	18,026	33,582	-	-
$13,000 under $14,000	13,580	184,009	32,510	14,775	13,580	136,723	13,580	30,187	-	-
$14,000 under $15,000	18,039	260,929	49,040	24,622	18,039	187,267	18,039	42,188	-	-
$15,000 under $20,000	21,271	359,047	77,723	34,502	21,261	246,829	21,259	57,818	-	-
$20,000 under $25,000	7,017	156,459	31,320	10,735	7,013	114,426	7,013	31,724	(*)	(*)
$25,000 under $30,000	3,081	82,858	20,205	4,337	3,081	58,316	3,081	16,630	-	-
$30,000 under $50,000	4,325	169,961	38,773	7,388	4,324	123,823	4,324	45,800	(*)	(*)
$50,000 under $100,000	1,462	99,395	23,035	2,058	1,456	74,458	1,456	32,235	116	260
$100,000 under $200,000	390	52,549	17,052	596	377	35,578	377	18,636	71	525
$200,000 under $500,000	125	37,015	12,756	171	120	24,364	119	14,514	32	350
$500,000 under $1,000,000	32	21,708	4,777	42	32	16,889	32	10,881	11	173
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Taxable returns, total	556,767	5,062,922	1,120,061	751,386	556,749	3,195,280	556,749	724,209	238	1,613
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	22,968	45,801	12,849	18,672	22,968	14,280	22,968	2,058	-	-
$1,000 under $2,000									-	-
$2,000 under $3,000									-	-
$3,000 under $4,000	23,101	79,764	20,774	24,632	23,101	34,359	23,101	5,231	-	-
$4,000 under $5,000	53,552	242,803	56,185	55,210	53,552	131,409	53,552	21,527	-	-
$5,000 under $6,000	66,544	361,800	94,771	89,481	66,544	177,548	66,544	29,375	-	-
$6,000 under $7,000	48,026	306,863	71,686	62,468	48,026	172,710	48,026	29,903	-	-
$7,000 under $8,000	66,057	491,011	97,594	90,947	66,057	302,471	66,057	54,718	-	-
$8,000 under $9,000	65,405	551,806	127,718	96,239	65,405	327,850	65,405	60,146	-	-
$9,000 under $10,000	58,310	553,080	117,966	94,181	58,310	340,934	58,310	64,886	-	-
$10,000 under $11,000	35,085	368,552	75,654	54,023	35,085	238,875	35,085	47,175	-	-
$11,000 under $12,000	30,375	348,521	67,645	43,287	30,374	237,594	30,374	48,050	(*)	(*)
$12,000 under $13,000	18,026	223,406	41,420	23,026	18,026	158,960	18,026	33,582	-	-
$13,000 under $14,000	13,580	184,009	32,510	14,775	13,580	136,723	13,580	30,187	-	-
$14,000 under $15,000	18,039	260,929	49,040	24,622	18,039	187,267	18,039	42,188	-	-
$15,000 under $20,000	21,259	358,848	77,532	34,491	21,259	246,825	21,259	57,818	-	-
$20,000 under $25,000	7,014	156,395	31,249	10,728	7,013	114,426	7,013	31,724	(*)	(*)
$25,000 under $30,000	3,081	82,858	20,205	4,337	3,081	58,316	3,081	16,630	-	-
$30,000 under $50,000	4,325	169,961	38,773	7,388	4,324	123,823	4,324	45,800	(*)	(*)
$50,000 under $100,000	1,458	99,134	22,641	2,055	1,456	74,458	1,456	32,235	116	260
$100,000 under $200,000	385	51,601	15,844	580	377	35,578	377	18,636	71	525
$200,000 under $500,000	123	36,376	12,399	170	119	24,083	119	14,514	32	350
$500,000 under $1,000,000	32	21,708	4,777	42	32	16,889	32	10,881	11	173
$1,000,000 or more	22	67,696	30,829	32	21	39,902	21	26,945	5	266
Total nontaxable returns	20,422	63,611	40,427	31,757	(*)	(*)	-	-	-	-
Returns under $5,000	117,027	410,502	115,619	121,523	99,955	180,257	99,621	28,815	-	-
Returns $5,000 under $10,000	307,265	2,283,073	520,814	441,978	304,392	1,321,684	304,342	239,028	-	-
Returns $10,000 under $15,000	115,172	1,386,271	267,583	159,778	115,104	959,420	115,104	201,181	(*)	(*)
Returns $15,000 or more	37,725	1,046,689	256,471	59,860	37,685	734,585	37,682	255,182	237	1,590

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse not filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable					
					Number of returns	Amount				
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
	43,016	379,317	99,023	118,779	39,786	169,042	39,776	36,838	(*)	(*)
	-	-	-	-	-	-		-	-	-
$1 under $1,000	-	-	-	-	-	-		-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$5,000 under $6,000									-	-
$6,000 under $7,000									-	-
$7,000 under $8,000	18,323	134,875	34,405	52,980	17,376	48,118	17,376	7,974	-	-
$8,000 under $9,000									-	-
$9,000 under $10,000									-	-
$10,000 under $11,000									-	-
$11,000 under $12,000	9,258	105,807	29,900	28,698	9,258	47,209	9,258	8,932	-	-
$12,000 under $13,000									-	-
$13,000 under $14,000									-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	3,172	51,936	10,287	7,975	3,172	33,673	3,172	7,662	-	-
$20,000 under $25,000									-	-
$25,000 under $30,000	1,258	37,075	5,287	2,940	1,258	28,846	1,248	9,019	-	-
$30,000 under $50,000									(*)	(*)
$50,000 under $100,000									-	-
$100,000 under $200,000	8	1,033	197	25	8	811	8	411	-	-
$200,000 under $500,000	7	1,873	1,026	14	6	865	6	469	1	29
$500,000 under $1,000,000	4	2,682	331	9	4	2,342	4	1,450	2	8
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	39,777	367,257	91,167	107,615	39,776	168,503	39,776	36,838	(*)	(*)
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-		-	-	-
	-	-	-	-	-	-	-	-	-	-
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
									-	-
									-	-
	17,376	129,782	33,093	48,571	17,376	48,118	17,376	7,974	-	-
									-	-
									-	-
									-	-
$12,000 under $13,000	9,258	105,807	29,900	28,698	9,258	47,209	9,258	8,932	-	-
$13,000 under $14,000									-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
	3,172	51,936	10,287	7,975	3,172	33,673	3,172	7,662	-	-
									-	-
$25,000 under $30,000	1,248	36,379	5,151	2,919	1,248	28,307	1,248	9,019	-	-
$30,000 under $50,000									(*)	(*)
$50,000 under $100,000									-	-
$100,000 under $200,000	8	1,033	197	25	8	811	8	411	-	-
$200,000 under $500,000	7	1,873	1,026	14	6	865	6	469	1	29
$500,000 under $1,000,000	4	2,682	331	9	4	2,342	4	1,450	2	8
	-	-	-	-	-	-	-	-	-	-
	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
	18,424	134,875	34,404	52,980	17,376	48,119	17,376	7,975	-	-
	9,258	105,806	29,894	28,697	9,258	47,209	9,258	8,933	-	-
	4,449	94,598	17,128	10,962	4,448	66,540	4,438	19,010	(*)	(*)

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income	[illegible]	[illegible]	[illegible]	Amount	[illegible] returns	Amount	[illegible]	[illegible]
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	1,313,098	11,690,881	2,978,734	2,149,541	1,253,385	6,611,557	1,252,217	1,355,018	392	2,900
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	4,030	4,980	8,567	4,172	-	-	-	-	-	-
$1,000 under $2,000					-	-	-	-	-	-
$2,000 under $3,000	20,934	53,600	37,931	29,149	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	82,655	299,394	136,303	123,039	65,146	47,471	65,146	6,750	-	-
$4,000 under $5,000	179,461	810,736	299,436	292,865	162,146	228,866	161,863	33,283	(*)	(*)
$5,000 under $6,000	139,942	773,627	248,441	228,211	133,944	298,421	133,802	46,731	-	-
$6,000 under $7,000	171,806	1,120,260	318,546	269,688	169,565	532,253	169,259	86,014	-	-
$7,000 under $8,000	173,612	1,292,903	333,130	283,580	173,600	676,246	173,600	111,810	-	-
$8,000 under $9,000	102,516	865,655	194,938	169,551	102,516	501,165	102,516	84,420	-	-
$9,000 under $10,000	95,743	913,431	207,554	153,925	95,743	551,953	95,743	96,195	-	-
$10,000 under $11,000	81,274	852,849	206,402	135,055	80,399	511,554	80,339	90,358	(*)	(*)
$11,000 under $12,000	55,799	642,398	150,854	92,352	55,732	399,226	55,732	72,840	(*)	(*)
$12,000 under $13,000	54,899	687,324	152,040	96,712	54,899	438,573	54,899	80,733	-	-
$13,000 under $14,000	26,660	360,348	86,472	51,810	26,660	222,066	26,609	41,694	-	-
$14,000 under $15,000	26,230	381,055	79,373	44,800	26,230	256,882	26,230	49,592	-	-
$15,000 under $20,000	50,885	874,214	168,716	85,609	50,797	619,995	50,680	127,793	-	-
$20,000 under $25,000	21,632	485,394	89,945	40,781	21,616	355,191	21,447	78,748	(*)	(*)
$25,000 under $30,000	7,846	211,956	38,005	14,614	7,836	159,466	7,836	38,289	-	-
$30,000 under $50,000	10,154	383,505	72,948	20,102	10,128	291,218	10,092	80,864	(*)	(*)
$50,000 under $100,000	5,570	375,017	77,335	10,750	5,514	289,339	5,514	107,602	123	331
$100,000 under $200,000	1,107	147,376	33,700	2,119	1,100	111,710	1,096	52,017	105	727
$200,000 under $500,000	275	80,853	19,747	528	272	60,728	272	34,263	67	525
$500,000 under $1,000,000	45	29,014	7,512	84	44	21,549	44	13,351	18	315
$1,000,000 or more	23	44,992	10,839	45	22	34,166	22	21,181	10	748
Taxable returns, total	1,252,241	11,439,809	2,806,283	2,028,121	1,252,219	6,606,147	1,252,217	1,355,018	392	2,900
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	65,146	236,648	97,039	92,137	65,146	47,471	65,146	6,750	-	-
$4,000 under $5,000	161,864	732,130	255,869	247,870	161,863	228,427	161,863	33,283	(*)	(*)
$5,000 under $6,000	133,802	739,521	228,256	212,888	133,802	298,376	133,802	46,731	-	-
$6,000 under $7,000	169,259	1,104,360	308,223	264,205	169,259	531,932	169,259	86,014	-	-
$7,000 under $8,000	173,600	1,292,815	333,041	283,529	173,600	676,246	173,600	111,810	-	-
$8,000 under $9,000	102,516	865,655	194,938	169,551	102,516	501,165	102,516	84,420	-	-
$9,000 under $10,000	95,743	913,431	207,554	153,925	95,743	551,953	95,743	96,195	-	-
$10,000 under $11,000	80,339	843,034	198,363	133,167	80,339	511,504	80,339	90,358	(*)	(*)
$11,000 under $12,000	55,733	641,649	150,254	92,174	55,732	399,226	55,732	72,840	(*)	(*)
$12,000 under $13,000	54,899	687,324	152,040	96,712	54,899	438,573	54,899	80,733	-	-
$13,000 under $14,000	26,609	359,669	86,348	51,671	26,609	221,651	26,609	41,694	-	-
$14,000 under $15,000	26,230	381,055	79,373	44,800	26,230	256,882	26,230	49,592	-	-
$15,000 under $20,000	50,680	870,784	166,311	85,294	50,680	619,179	50,680	127,793	-	-
$20,000 under $25,000	21,463	481,869	89,671	40,211	21,447	352,512	21,447	78,748	(*)	(*)
$25,000 under $30,000	7,836	211,658	37,598	14,594	7,836	159,466	7,836	38,289	-	-
$30,000 under $50,000	10,093	381,269	70,495	19,878	10,092	290,897	10,092	80,864	(*)	(*)
$50,000 under $100,000	5,515	371,665	71,807	10,620	5,514	289,339	5,514	107,602	123	331
$100,000 under $200,000	1,099	146,311	32,840	2,100	1,098	111,386	1,096	52,017	105	727
$200,000 under $500,000	273	80,349	19,156	523	272	60,728	272	34,263	67	525
$500,000 under $1,000,000	44	28,132	6,503	80	44	21,549	44	13,351	18	315
$1,000,000 or more	22	43,347	9,136	45	22	34,166	22	21,181	10	748
Total nontaxable returns	60,857	251,072	172,453	121,419	(*)	(*)	-	-	-	-
Returns under $5,000	287,080	1,168,710	482,237	449,225	236,768	279,856	236,485	40,522	(*)	(*)
Returns $5,000 under $10,000	683,619	4,965,876	1,302,608	1,104,955	675,368	2,560,037	674,920	425,170	-	-
Returns $10,000 under $15,000	244,862	2,923,974	675,141	420,727	243,920	1,828,302	243,809	335,216	(*)	(*)
Returns $15,000 or more	97,537	2,632,320	518,747	174,632	97,329	1,043,363	97,003	554,107	368	2,037

Footnotes at end of table.

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income: Number of returns	Taxable income: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Additional tax for tax preferences: Number of returns	Additional tax for tax preferences: Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	125,899	1,093,617	305,606	243,353	111,458	556,069	111,456	114,075	40	303
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000				1,150	-	-	-	-	-	-
$1,000 under $2,000	15,783	43,667	22,995	23,588	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000					(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000					(*)	(*)	(*)	(*)	-	-
$4,000 under $5,000	14,570	63,864	18,686	26,714	14,547	18,468	14,547	2,641	-	-
$5,000 under $6,000	27,608	150,203	64,780	53,204	21,328	35,680	21,328	5,226	-	-
$6,000 under $7,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$7,000 under $8,000	11,280	84,368	19,224	18,732	11,214	46,584	11,214	7,356	-	-
$8,000 under $9,000	15,336	135,061	34,964	36,487	15,053	64,077	15,053	10,300	-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	13,048	141,696	35,234	26,131	13,048	80,331	13,047	13,495	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	6,907	91,669	21,722	11,876	6,907	58,072	6,907	10,191	-	-
$13,000 under $14,000									-	-
$14,000 under $15,000									-	-
$15,000 under $20,000	5,629	91,963	22,582	13,501	5,629	55,880	5,629	10,253	-	-
$20,000 under $25,000	2,371	53,746	9,493	5,205	2,371	39,048	2,371	8,054	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	1,956	78,553	13,087	5,635	1,956	59,831	1,956	15,376	-	-
$50,000 under $100,000	705	45,521	6,673	1,413	705	37,435	705	12,579	(*)	(*)
$100,000 under $200,000	122	16,256	2,724	251	122	13,281	122	5,885	(*)	(*)
$200,000 under $500,000	22	5,700	1,413	53	22	4,233	21	2,104	6	31
$500,000 under $1,000,000	10 [1]	10,898 [1]	2,502 [1]	16 [1]	10 [1]	8,379 [1]	10 [1]	4,778 [1]	3 [1]	237 [1]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Taxable returns, total	111,457	1,025,648	254,062	215,523	111,457	556,064	111,456	114,075	40	303
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$4,000 under $5,000	14,547	63,761	18,610	26,683	14,547	18,468	14,547	2,641	-	-
$5,000 under $6,000	21,328	115,885	39,908	40,296	21,328	35,680	21,328	5,226	-	-
$6,000 under $7,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$7,000 under $8,000	11,214	83,872	18,690	18,598	11,214	46,584	11,214	7,356	-	-
$8,000 under $9,000	15,053	132,344	32,163	36,104	15,053	64,077	15,053	10,300	-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	13,047	141,685	35,231	26,129	13,047	80,326	13,047	13,495	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	6,907	91,669	21,722	11,876	6,907	58,072	6,907	10,191	-	-
$13,000 under $14,000									-	-
$14,000 under $15,000									-	-
$15,000 under $20,000	5,629	91,963	22,582	13,501	5,629	55,880	5,629	10,253	-	-
$20,000 under $25,000	2,371	53,746	9,493	5,205	2,371	39,048	2,371	8,054	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	1,956	78,553	13,087	5,635	1,956	59,831	1,956	15,376	-	-
$50,000 under $100,000	705	45,521	6,673	1,413	705	37,435	705	12,579	(*)	(*)
$100,000 under $200,000	122	16,256	2,724	251	122	13,281	122	5,885	(*)	(*)
$200,000 under $500,000	22	5,700	1,413	53	22	4,233	21	2,104	6	31
$500,000 under $1,000,000	10 [1]	10,898 [1]	2,502 [1]	16 [1]	10 [1]	8,379 [1]	10 [1]	4,778 [1]	2 [1]	237 [1]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Total nontaxable returns	14,442	67,971	51,545	27,830	[illegible]	[illegible]	-	-	-	-
[illegible] $ [illegible]	30,353	107,532	41,681	50,302	24,605	21,394	24,605	3,049	-	-
[illegible] $ [illegible] under $10,000	64,268	436,238	145,767	127,598	55,575	168,439	55,575	26,207	-	-
[illegible] $ [illegible] under $15,000	19,955	233,366	56,955	38,007	19,955	138,403	19,954	23,686	-	-
[illegible] $ [illegible] or more	11,323	316,481	61,202	27,446	11,323	227,834	11,322	61,133	40	303

Table 2.1--RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credit		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	3,276,962	31,198,408	8,112,918	3,105,014	2,984,217	20,361,983	2,953,662	4,841,973	1,838	12,504
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	14,544	9,627	16,447	11,910	(*)	(*)	11,824	390	-	-
$1,000 under $2,000	99,236	162,763	124,778	97,514	13,538	3,555			(*)	(*)
$2,000 under $3,000	226,410	575,389	391,623	227,836	125,494	58,441	116,585	7,658	-	-
$3,000 under $4,000	258,772	915,804	471,053	266,580	214,060	247,996	205,216	34,301	-	-
$4,000 under $5,000	314,018	1,418,270	515,553	320,681	300,114	597,479	293,954	92,383	(*)	(*)
$5,000 under $6,000	279,971	1,527,517	506,408	270,638	265,538	771,981	261,474	125,338	-	-
$6,000 under $7,000	286,151	1,865,687	499,149	268,386	282,101	1,099,343	281,906	188,549	-	-
$7,000 under $8,000	320,922	2,409,878	632,941	297,049	316,711	1,508,371	316,661	267,396	-	-
$8,000 under $9,000	293,417	2,486,433	595,021	244,243	291,418	1,657,675	291,251	304,305	(*)	(*)
$9,000 under $10,000	246,856	2,333,278	552,927	206,822	242,854	1,584,431	242,853	300,614	-	-
$10,000 under $11,000	172,559	1,808,785	396,026	152,998	171,721	1,264,489	171,721	246,469	(*)	(*)
$11,000 under $12,000	117,698	1,348,555	311,522	103,282	117,033	941,211	117,033	187,443	-	-
$12,000 under $13,000	111,492	1,389,055	304,818	96,045	111,492	988,193	111,492	201,272	-	-
$13,000 under $14,000	85,510	1,151,813	234,655	80,665	85,157	838,680	85,156	174,869	-	-
$14,000 under $15,000	73,322	1,061,524	219,723	68,451	72,648	775,210	72,648	164,871	(*)	(*)
$15,000 under $20,000	183,474	3,115,206	602,754	176,895	182,661	2,341,171	182,637	523,582	(*)	(*)
$20,000 under $25,000	76,005	1,680,607	339,907	77,871	75,735	1,266,390	75,697	310,026	(*)	(*)
$25,000 under $30,000	39,064	1,061,685	231,924	42,991	38,836	789,475	38,833	208,606	(*)	(*)
$30,000 under $50,000	48,137	1,811,845	384,353	58,963	47,622	1,372,266	47,608	417,934	(*)	(*)
$50,000 under $100,000	22,117	1,476,510	331,522	26,390	21,925	1,121,155	21,910	445,525	606	1,397
$100,000 under $200,000	5,292	710,432	180,621	6,411	5,240	525,344	5,236	264,977	540	2,138
$200,000 under $500,000	1,629	471,125	134,060	1,939	1,608	336,098	1 606	197,946	318	2,761
$500,000 under $1,000,000	245	164,215	49,640	297	242	114,451	242	71,796	86	1,744
$1,000,000 or more	121	242,405	85,493	157	119	158,554	119	105,723	50	3,191
Taxable returns, total	2,953,785	30,189,480	7,132,588	2,723,310	2,953,685	20,336,003	2,953,662	4,841,973	1,838	12,504
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	11,826	20,999	10,295	7,811	11,824	2,895	11,824	390	-	-
$1,000 under $2,000									(*)	(*)
$2,000 under $3,000	116,585	307,696	153,141	100,197	116,585	54,358	116,585	7,658	-	-
$3,000 under $4,000	205,216	734,494	291,958	199,337	205,216	243,199	205,216	34,301	-	-
$4,000 under $5,000	293,955	1,327,064	445,209	288,681	293,954	593,175	293,954	92,383	(*)	(*)
$5,000 under $6,000	261,474	1,427,970	420,401	245,320	261,474	762,250	261,474	125,338	-	-
$6,000 under $7,000	281,906	1,838,220	480,652	258,509	281,906	1,099,058	281,906	188,549	-	-
$7,000 under $8,000	316,661	2,378,671	579,099	291,476	316,661	1,508,096	316,661	267,396	-	-
$8,000 under $9,000	291,251	2,467,268	568,754	241,398	291,251	1,657,117	291,251	304,305	(*)	(*)
$9,000 under $10,000	242,853	2,294,472	507,279	202,769	242,853	1,584,424	242,853	300,614	-	-
$10,000 under $11,000	171,724	1,800,088	383,743	151,880	171,721	1,264,489	171,721	246,469	(*)	(*)
$11,000 under $12,000	117,033	1,340,982	296,939	102,833	117,033	941,211	117,033	187,443	-	-
$12,000 under $13,000	111,492	1,389,055	304,818	96,045	111,492	988,193	111,492	201,272	-	-
$13,000 under $14,000	85,156	1,146,978	227,878	80,422	85,156	838,678	85,156	174,869	-	-
$14,000 under $15,000	72,658	1,051,661	209,125	67,555	72,648	775,210	72,648	164,871	(*)	(*)
$15,000 under $20,000	182,640	3,101,260	584,692	175,493	182,638	2,341,090	182,637	523,582	(*)	(*)
$20,000 under $25,000	75,710	1,674,126	330,318	77,660	75,699	1,266,206	75,697	310,026	(*)	(*)
$25,000 under $30,000	38,836	1,055,307	223,197	42,680	38,833	789,455	38,833	208,606	(*)	(*)
$30,000 under $50,000	47,645	1,792,103	361,657	58,364	47,621	1,372,233	47,608	417,934	(*)	(*)
$50,000 under $100,000	21,931	1,464,558	318,584	26,143	21,912	1,120,465	21,910	445,525	606	1,397
$100,000 under $200,000	5,253	705,598	174,288	6,365	5,240	525,344	5,236	264,977	540	2,138
$200,000 under $500,000	1,617	467,665	130,448	1,923	1,607	335,852	1,606	197,946	318	2,761
$500,000 under $1,000,000	243	162,656	48,035	294	242	114,451	242	71,796	86	1,744
$1,000,000 or more	120	240,589	82,078	155	119	158,554	119	105,723	50	3,191
Total nontaxable returns	323,177	1,008,928	980,324	381,703	30,532	25,978	-			-
Returns under $5,000	912,980	3,081,853	1,519,453	924,521	653,556	907,496	627,579	134,732	(*)	(*)
Returns $5,000 under $10,000	1,427,317	10,622,794	2,786,445	1,287,138	1,398,622	6,621,800	1,394,145	1,186,202	(*)	(*)
Returns $10,000 under $15,000	560,581	6,759,732	1,466,744	501,440	558,051	4,807,783	558,050	974,924	(*)	(*)
Returns $15,000 or more	376,084	10,734,029	2,340,272	391,914	373,988	8,024,903	373,888	2,546,115	1,811	12,423

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Includes adjusted gross income class $500,000 under $1,000,000 to avoid disclosure of confidential data.
[2] Included in footnote 1 to avoid disclosure of confidential data.
NOTE: Amount detail may not add to total because of rounding.

Table 2.2--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Sources of income or loss	Total returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
					Total		Spouse filing		Spouse not filing							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit)	30,685,898	438,109,274	25,349,734	388,620,520	620,205	5,505,849	577,189	5,126,534	43,016	379,314	1,313,098	11,690,880	125,899	1,093,618	3,276,962	31,198,408
Salaries and wages (gross)	27,627,106	355,860,545	23,295,945	320,329,144	567,551	4,638,135	528,916	4,308,667	38,635	329,468	1,221,045	9,690,077	104,151	748,121	[illegible]	[illegible]
Business and profession:																
Net profit	2,951,489	27,651,605	2,705,820	25,882,479	34,814	216,761	32,727	201,804	2,087	14,957	58,168	461,649	5,507	50,465	[illegible]	[illegible]
[illegible]	881,520	1,644,799	788,204	1,466,177	7,806	14,574	7,753	14,392	(*)	(*)	20,237	35,570	2,762	4,273	[illegible]	[illegible]
[illegible]																
Net profit	382,395	1,754,663	353,805	1,662,043	3,739	6,938	3,445	6,138	(*)	(*)	4,305	14,123	1,903	4,492	18,643	67,064
Net loss	521,906	1,388,700	494,150	1,303,550	2,510	8,494	2,181	5,758	(*)	(*)	6,589	20,202	1,195	1,903	17,462	54,551
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net loss	528,632	2,365,808	458,282	2,111,529	6,401	18,149	6,118	16,500	(*)	(*)	10,595	39,660	1,269	2,509	[illegible]	[illegible]
Small Business Corporations:																
Net profit	235,674	2,446,037	213,061	2,252,554	1,677	19,510	1,665	19,367	(*)	(*)	3,407	26,533	(*)	(*)	17,273	139,596
Net loss	107,709	536,935	100,039	484,711	1,163	3,746	1,163	3,746	-	-	1,306	5,334	(*)	(*)	5,172	42,753
Sales of capital assets:																
Net gain	3,729,986	11,421,838	3,060,928	9,745,775	46,528	110,501	42,892	101,932	3,636	8,569	94,014	225,383	12,794	37,868	515,722	1,302,311
Net loss	1,686,434	1,079,388	1,405,043	889,984	26,629	19,002	26,179	18,559	(*)	(*)	45,052	30,808	3,396	2,839	205,314	136,753
Sales of property other [illegible] asset																
Net gain	236,960	397,919	211,937	364,507	848	1,934	801	1,560	(*)	(*)	5,911	9,676	(*)	(*)	17,793	20,683
Net loss	170,164	326,557	156,763	302,865	1,419	2,849	1,358	2,454	(*)	(*)	2,033	4,092	2,750	1,743	[illegible]	[illegible]
Dividends in adjusted gross income	4,890,755	13,331,992	3,737,683	9,134,480	74,662	243,948	71,538	229,452	3,124	14,497	161,372	420,373	23,520	53,385	[illegible]	[illegible]
Interest received	18,659,856	15,864,385	15,657,497	12,172,830	237,395	190,627	227,699	179,620	9,696	11,007	608,082	488,474	84,584	111,038	2,072,298	2,901,418
Pensions and annuities in adjusted gross income	1,757,917	5,356,615	1,307,388	4,176,436	18,589	58,094	18,238	56,070	(*)	(*)	41,157	116,548	11,914	25,197	378,869	980,341
Rents:																
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net income	306,595	670,683	254,370	514,452	3,887	7,708	3,872	7,663	(*)	(*)	4,308	21,251	(*)	(*)	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,439
Estates and trusts:																
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net loss	26,017	51,379	22,174	42,640	126	279	125	214	(*)	(*)	1,099	848	(*)	(*)	[illegible]	[illegible]
Other sources (net)[1]	6,228,386	2,384,364	5,368,506	1,863,048	86,070	27,632	85,116	27,629	954	2	233,580	230,899	26,025	12,099	514,205	[illegible]
Statutory adjustments	4,859,902	6,524,532	4,309,183	5,970,787	69,870	96,412	67,143	89,132	2,727	7,280	129,290	104,831	13,849	12,834	337,710	339,666

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousand of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	30,685,898	438,109,274	27,627,106	355,860,545	2,951,489	27,651,605	881,520	1,644,799	382,395	1,754,663	521,906	1,388,700	968,962	11,947,294	528,632	2,365,808
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	42,553	25,366	24,396	58,682	8,044	11,243	6,527	19,809	(*)	(*)	(*)	(*)	(*)	(*)	2,629	20,178
$1,000 under $2,000	166,541	267,630	86,785	160,557	20,971	27,410	11,244	21,001	4,106	3,227	3,985	9,983	4,334	7,622	(*)	(*)
$2,000 under $3,000	405,196	1,040,745	221,374	600,919	48,311	99,106	16,842	32,981	7,899	10,981	8,036	24,607	4,991	4,877	3,758	14,226
$3,000 under $4,000	771,395	2,748,225	481,896	1,637,140	90,526	221,319	30,129	65,418	15,610	29,522	17,666	39,493	24,449	56,164	3,424	8,119
$4,000 under $5,000	1,196,871	5,425,462	890,286	3,718,374	124,485	371,940	34,835	60,891	23,804	67,800	20,475	39,939	28,126	96,940	9,342	36,335
$5,000 under $6,000	1,308,886	7,202,308	1,055,096	5,403,859	148,134	521,344	40,258	68,099	28,683	88,008	25,248	47,953	25,853	86,369	12,813	35,374
$6,000 under $7,000	1,526,601	9,932,770	1,291,439	8,048,437	169,723	662,607	47,455	83,907	28,505	98,958	32,656	62,894	27,438	136,311	11,939	14,743
$7,000 under $8,000	1,938,087	14,530,411	1,734,046	12,595,972	174,784	711,501	64,165	87,678	33,472	116,947	38,203	73,710	45,689	201,646	13,497	28,562
$8,000 under $9,000	2,025,501	17,229,998	1,874,932	15,291,499	181,382	824,827	59,775	86,952	29,848	108,557	39,060	65,945	41,878	208,954	15,913	27,357
$9,000 under $10,000	2,131,063	20,251,148	1,992,861	18,277,723	165,547	794,075	60,244	81,862	25,327	97,233	42,747	68,588	39,240	221,785	21,925	29,433
$10,000 under $11,000	2,084,005	21,885,566	1,971,293	20,040,366	164,450	762,513	59,281	74,443	22,049	68,660	34,931	61,203	31,142	159,358	18,156	42,889
$11,000 under $12,000	1,936,376	22,260,528	1,847,274	20,646,894	151,621	749,925	53,306	68,953	17,957	69,708	29,617	52,035	30,551	163,422	18,971	30,453
$12,000 under $13,000	1,885,666	23,547,260	1,814,151	22,068,461	132,196	716,405	50,047	64,084	14,118	54,552	28,049	51,020	32,962	115,310	19,464	43,176
$13,000 under $14,000	1,792,968	24,203,711	1,730,259	22,675,047	123,554	715,449	44,105	53,812	13,757	56,169	22,416	35,389	32,365	151,697	20,508	47,724
$14,000 under $15,000	1,628,995	23,616,794	1,570,586	22,046,633	122,265	708,951	38,493	45,266	13,251	59,098	19,943	31,059	21,107	113,098	17,884	31,372
$15,000 under $20,000	5,290,777	90,741,015	5,052,802	82,996,003	402,426	3,183,782	129,483	169,607	44,276	224,898	67,534	142,326	135,519	947,065	82,907	171,941
$20,000 under $25,000	2,137,883	47,267,172	1,988,907	40,563,783	229,678	2,666,187	56,904	96,313	19,600	123,746	29,732	77,187	97,338	847,656	52,296	140,175
$25,000 under $30,000	906,999	24,653,354	803,504	19,093,175	137,933	2,183,021	24,538	57,723	12,024	96,634	13,067	48,774	63,237	679,628	42,243	125,406
$30,000 under $50,000	1,024,067	38,211,296	834,533	23,732,577	235,218	5,802,484	33,672	126,743	16,811	206,921	25,335	153,613	150,229	2,562,890	82,944	412,810
$50,000 under $100,000	395,543	26,110,115	293,586	11,840,349	103,487	4,581,640	14,336	111,546	8,016	125,447	15,859	150,664	103,411	3,255,867	57,373	514,630
$100,000 under $200,000	71,882	9,407,641	53,642	3,260,377	14,355	1,055,889	4,129	72,768	1,569	33,277	4,381	73,039	21,943	1,215,331	14,353	294,066
$200,000 under $500,000	14,980	4,244,258	11,138	882,363	2,074	215,668	1,335	52,637	402	10,334	1,268	44,960	4,248	430,155	4,023	182,227
$500,000 under $1,000,000	2,182	1,467,137	1,637	147,776	234	34,038	273	21,771	42	1,046	251	13,160	562	116,560	715	57,294
$1,000,000 or more	881	1,839,364	683	73,579	91	30,281	144	20,535	35	2,022	102	13,675	207	167,490	350	47,903
Taxable returns, total	29,284,970	431,808,807	26,823,698	352,211,798	2,723,104	26,827,826	793,576	1,411,297	333,549	1,584,252	476,884	1,215,130	923,338	11,759,780	500,413	2,172,682
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	21,528	36,939	15,760	34,486	2,885	3,101	(*)	(*)	(*)	(*)	(*)	(*)	-	-	1,926	7,771
$2,000 under $3,000	162,753	431,456	111,071	297,180	17,238	34,029	3,054	3,990	2,832	4,746	(*)	(*)	2,424	1,716		
$3,000 under $4,000	449,127	1,614,584	316,409	1,084,943	43,243	106,883	12,820	28,749	8,304	13,945	8,335	13,998	13,413	23,590		
$4,000 under $5,000	964,705	4,386,225	746,652	3,145,268	81,819	228,630	22,987	37,319	16,034	44,453	13,473	21,905	19,813	72,750	4,201	15,228
$5,000 under $6,000	1,146,199	6,310,989	932,336	4,798,235	119,237	398,880	32,127	46,283	22,350	64,219	20,183	34,665	24,001	82,974	9,164	20,945
$6,000 under $7,000	1,425,831	9,286,194	1,221,461	7,569,165	150,896	582,073	40,816	63,600	22,845	75,656	29,933	48,048	21,225	104,728	11,385	7,835
$7,000 under $8,000	1,879,725	14,093,070	1,694,494	12,287,680	163,468	649,774	59,664	75,973	29,130	96,701	34,890	59,274	43,962	191,912	11,211	18,718
$8,000 under $9,000	1,997,032	16,989,560	1,860,197	15,168,966	173,874	781,961	57,151	77,056	27,134	92,097	37,467	59,308	41,563	206,603	14,375	21,352
$9,000 under $10,000	2,110,870	20,058,275	1,979,291	18,170,088	160,038	756,879	58,593	75,997	23,691	87,642	42,139	61,843	35,902	194,993	21,054	23,005
$10,000 under $11,000	2,068,356	21,721,309	1,960,872	19,949,727	162,005	741,480	58,755	71,837	21,283	65,275	34,088	55,427	30,838	158,028	17,615	33,606
$11,000 under $12,000	1,930,367	22,191,719	1,843,982	20,611,121	150,193	737,488	52,535	64,655	17,258	65,290	28,711	47,346	30,140	157,905	18,763	29,185
$12,000 under $13,000	1,880,539	23,483,380	1,810,662	22,025,704	131,053	703,375	49,753	62,465	13,982	53,252	27,729	49,075	32,863	115,062	19,263	40,530
$13,000 under $14,000	1,790,537	24,170,855	1,728,534	22,653,067	122,764	707,213	43,757	52,283	13,681	55,562	22,348	34,779	31,985	151,362	20,217	41,094
$14,000 under $15,000	1,626,594	23,582,065	1,569,407	22,031,457	121,535	702,005	38,288	44,448	12,863	55,966	19,732	29,974	20,944	111,013	17,795	27,845
$15,000 under $20,000	5,283,684	90,620,793	5,048,883	82,937,469	401,093	3,165,146	128,534	162,782	43,764	216,148	66,792	134,798	134,995	938,934	81,616	163,301
$20,000 under $25,000	2,133,477	47,170,596	1,985,732	40,493,586	229,109	2,653,818	56,543	91,363	19,395	121,787	29,445	71,803	96,690	839,121	51,289	129,667
$25,000 under $30,000	905,460	24,611,213	802,845	19,078,417	137,539	2,173,851	24,406	54,543	12,020	96,548	13,001	46,465	62,777	675,598	41,774	116,387
$30,000 under $50,000	1,021,430	38,110,789	832,958	23,703,444	234,729	5,791,626	33,482	124,620	16,644	203,441	25,167	150,608	149,726	2,556,195	82,363	402,286
$50,000 under $100,000	394,478	26,039,347	292,944	11,817,335	103,310	4,575,886	14,124	105,969	8,010	124,912	15,718	147,752	103,176	3,249,745	57,063	503,173
$100,000 under $200,000	71,670	9,380,094	53,511	3,253,149	14,335	1,054,061	4,090	71,382	1,569	33,277	4,353	71,581	21,895	1,213,854	14,285	289,238
$200,000 under $500,000	14,913	4,225,565	11,094	878,034	2,068	215,359	1,325	51,783	400	10,253	1,262	44,507	4,240	429,664	3,994	177,517
$500,000 under $1,000,000	2,170	1,458,555	1,627	147,077	233	34,020	273	21,771	42	1,046	248	12,816	559	116,543	711	56,508
$1,000,000 or more	878	1,832,869	682	73,578	90	29,932	144	20,535	35	2,022	102	13,675	207	167,490	349	47,491
Total nontaxable returns	1,400,928	6,300,470	803,408	3,648,751	228,385	823,777	87,944	233,502	48,846	170,409	45,022	173,571	45,624	187,510	28,219	193,126
Returns under $5,000	2,582,556	9,507,428	1,704,737	6,175,673	292,337	731,018	99,577	200,100	52,653	112,447	51,507	121,507	64,043	166,701	20,358	88,273
Returns $5,000 under $10,000	8,930,138	69,146,634	7,948,374	59,617,490	839,570	3,514,355	271,897	408,498	145,835	509,702	177,914	319,089	180,098	855,066	76,087	135,469
Returns $10,000 under $15,000	9,328,010	115,513,859	8,933,563	107,477,401	694,086	3,653,244	245,232	306,558	81,132	308,187	134,956	230,707	148,127	702,884	94,983	195,614
Returns $15,000 or more	9,845,194	243,941,353	9,040,432	182,589,982	1,125,496	19,752,990	264,814	729,643	102,775	824,324	157,528	717,397	576,694	10,222,642	337,204	1,946,453

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	[illegible] returns		Sales of capital assets, net gains						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, [illegible]	235,674	2,446,037	107,709	536,935	3,729,986	11,421,838	3,072,874	11,308,131	684,189	113,710	1,686,434	1,079,388	236,960	397,919	170,164	326,557
No adjusted gross income	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)			(*)	(*)	(*)	(*)			(*)	(*)				
$1,000 under $2,000	(*)	(*)	1,376	9,661	22,078	18,465	13,585	17,216	17,463	2,243	14,627	11,320	3,721	4,788	4,990	11,011
[illegible]					[illegible]	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
$4,000 under $5,000	4,086	7,053	4,860	10,540	149,627	110,341	119,131	107,648	32,843	2,693	35,566	20,874	14,189	8,971	8,489	10,818
[illegible]	(*)	(*)	(*)	(*)	148,081	165,389	133,220	162,785	16,927	2,604	37,630	23,101	(*)	(*)	(*)	(*)
[illegible]	(*)	(*)	4,932	16,378	130,461	135,115	104,423	128,764	26,410	6,351	60,609	46,179	13,095	10,603	11,842	17,093
[illegible]	5,058	5,153	(*)	(*)	150,471	182,621	121,815	180,672	30,654	1,949	53,459	33,235	(*)	(*)	14,515	19,252
[illegible]	[illegible]	6,531	2,112	8,228	158,869	177,697	125,785	175,143	33,509	2,555	45,096	24,057	16,348	12,788	17,112	24,967
[illegible]	5,064	16,099	4,059	17,723	161,898	158,026	129,968	152,929	32,281	5,097	68,400	37,315	(*)	(*)		
[illegible]	[illegible]	[illegible]	5,494	[illegible]	163,161	174,320	134,380	167,273	31,965	7,047	63,559	37,833	11,267	9,693	10,130	13,238
[illegible]	7,122	10,937	4,844	18,854	147,013	176,637	117,045	169,147	30,916	7,490	71,707	43,744	8,842	13,106	8,330	11,212
[illegible]	[illegible]	[illegible]	4,136	[illegible]	140,042	146,464	108,846	143,569	32,134	2,895	61,540	34,992	9,061	[illegible]	[illegible]	11,345
[illegible]	5,507	18,901	2,329	8,993	142,827	174,622	113,732	172,207	29,522	2,414	73,712	44,901	8,141	9,087	5,677	10,664
[illegible]	1,232	3,611	2,892	10,119	162,078	164,931	131,808	160,071	31,648	4,860	64,375	36,369	7,148	11,553	3,822	5,651
[illegible]	34,645	105,822	16,964	53,014	642,283	850,521	517,862	829,755	128,452	20,767	316,028	188,485	33,504	42,619	23,380	44,962
$20,000 under $25,000	29,705	150,730	9,959	33,524	412,437	697,208	330,245	684,428	84,261	12,781	215,649	131,466	19,384	28,264	9,045	14,655
$25,000 under $30,000	24,720	171,446	5,384	18,552	240,398	590,364	200,362	580,044	41,222	10,320	131,473	86,467	15,652	36,505	8,176	19,516
$30,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	364,146	1,492,369	325,926	1,479,103	45,911	13,266	204,665	146,192	23,884	57,243	12,145	37,106
$50,000 under $100,000	34,334	718,363	10,307	85,911	186,213	1,770,645	174,192	1,764,964	12,803	5,681	103,328	80,848	14,847	52,407	9,625	34,484
$100,000 under $200,000	8,355	384,611	2,863	44,325	43,493	1,333,954	42,466	1,333,337	1,095	618	17,985	15,146	3,558	22,205	3,041	15,662
$200,000 under $500,000	1,711	192,102	925	29,344	11,070	1,203,142	10,978	1,203,037	112	105	2,819	2,508	1,050	12,594	932	9,129
$500,000 under $1,000,000	195	46,594	194	9,514	1,780	636,042	1,777	636,037	6	5	304	279	194	5,152	173	2,334
$1,000,000 or more	58	35,035	131	30,474	759	970,961	758	970,916	4	45	101	91	104	12,406	85	2,220
[illegible] returns, total	228,922	2,426,835	93,900	433,316	3,488,529	11,091,207	2,866,367	10,981,732	646,617	109,475	1,599,778	1,015,189	211,473	364,580	147,320	283,471
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)												
$1,000 under $2,000	(*)	(*)	-	-	12,549	8,578	9,842	8,508	-	-	19,013	13,121	3,068	3,046		
[illegible],000 under $3,000	(*)	(*)	(*)	(*)											4,337	5,588
[illegible] under $4,000	(*)	(*)	-	-	46,199	21,524	35,695	20,669	13,353	925						
$4,000 under $5,000	4,001	6,960	(*)	(*)	101,727	77,430	78,474	75,453	25,251	1,977	25,968	13,061	4,926	1,361		
[illegible]	(*)	(*)	(*)	(*)	124,227	138,220	109,366	135,617	16,860	2,602	28,955	18,579	4,960	3,608	14,457	13,864
[illegible] under [illegible]	(*)	(*)	3,998	6,079	111,734	103,039	86,211	96,713	25,885	6,326	46,651	36,010	10,584	8,057		
[illegible] under $8,000	4,915	4,212	(*)	(*)	142,532	168,591	113,878	166,642	30,652	1,949	50,004	31,674	8,492	5,328	13,377	18,367
$8,000 under $9,000	3,949	5,236	1,969	7,224	147,965	138,935	114,932	136,412	33,316	2,523	42,314	22,191	14,407	11,501	15,988	22,534
$9,000 under $10,000	5,064	16,099	1,877	9,745	155,369	146,128	123,672	141,057	31,982	5,071	66,572	35,830	(*)	(*)		
[illegible] under $11,000	5,304	8,024	5,314	8,381	157,977	157,735	129,122	150,692	31,939	7,044	62,821	37,292	11,054	9,745	9,674	12,279
$11,000 under $12,000	6,707	10,020	4,713	17,786	144,693	160,702	114,729	153,212	30,912	7,489	70,978	43,220	8,213	10,940	7,770	8,451
$12,000 under $13,000	6,037	21,562	4,134	8,273	138,746	143,516	107,301	140,621	32,133	2,895	59,819	34,309	8,712	7,424	6,518	11,144
$13,000 under $14,000	5,481	18,806	2,303	8,734	142,489	172,970	113,394	170,556	29,522	2,414	73,266	44,487	8,055	8,967	5,441	8,854
$14,000 under $15,000	1,231	3,589	2,879	9,516	161,792	163,757	131,522	158,897	31,648	4,860	64,284	36,278	6,935	10,829	3,819	5,619
$15,000 under $20,000	34,833	105,646	16,703	48,544	639,614	836,453	515,871	815,871	127,774	20,582	314,851	187,408	33,077	41,670	23,180	43,355
$20,000 under $25,000	29,671	149,261	9,873	31,440	411,082	690,205	328,890	677,425	84,261	12,781	214,866	130,812	19,046	27,173	8,769	13,880
$25,000 under $30,000	24,691	171,180	5,314	16,960	239,330	586,526	199,294	576,206	41,222	10,320	131,385	86,393	15,603	34,965	8,084	19,178
$30,000 under $50,000	51,502	531,915	18,100	71,495	367,836	1,477,292	324,639	1,464,028	45,888	13,264	203,812	145,343	23,692	55,661	12,109	36,801
$50,000 under $100,000	34,178	715,087	10,185	83,412	185,710	1,762,832	173,689	1,757,151	12,803	5,681	103,072	80,614	14,752	51,535	9,593	34,208
$100,000 under $200,000	8,334	383,609	2,840	42,993	43,389	1,328,981	42,363	1,328,364	1,094	617	17,945	15,111	3,541	21,741	3,024	15,153
$200,000 under $500,000	1,708	191,876	910	28,267	11,046	1,201,129	10,954	1,201,024	112	105	2,799	2,488	1,041	12,338	924	9,001
$500,000 under $1,000,000	193	46,472	192	9,421	1,776	635,942	1,773	635,937	6	5	302	277	192	5,112	171	2,275
$1,000,000 or more	58	35,035	129	15,962	757	970,722	756	970,677	4	45	101	91	104	12,406	85	2,220
Total nontaxable returns	6,752	19,201	13,809	103,620	241,457	330,631	206,507	326,401	37,572	4,233	86,656	64,198	25,490	33,342	22,844	43,085
Returns under $5,000	9,465	13,095	8,621	33,410	317,506	220,811	247,636	213,951	74,357	6,860	94,495	66,180	17,410	13,759	13,479	21,830
Returns $5,000 under $10,000	15,575	31,437	14,235	62,496	749,780	818,849	615,211	800,293	139,781	18,556	265,194	163,887	62,414	63,075	55,553	72,530
Returns $10,000 under $15,000	25,314	63,880	19,695	56,031	755,121	836,973	605,461	812,267	156,185	24,706	333,893	197,838	44,459	51,689	34,530	52,129
Returns $15,000 or more	185,320	2,337,624	65,158	384,999	1,907,579	9,545,207	1,604,566	9,481,619	313,866	63,588	992,352	651,481	112,177	269,395	66,602	180,066

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	4,890,755	13,331,992	18,659,856	15,864,385	1,757,917	5,356,615	2,296,725	3,779,635	1,857,065	2,076,221	306,595	670,683	23,609	58,018
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	25,286	13,222	12,851	15,589	(*)	(*)	(*)	(*)	6,759	1,916	-	-
$1,000 under $2,000	44,977	25,804	113,877	69,236			34,201	19,451	13,498	11,987			-	-
$2,000 under $3,000	86,310	61,553	276,152	230,428	75,691	123,631	68,065	55,515	36,309	44,394	7,250	4,961	-	-
$3,000 under $4,000	156,396	133,026	426,756	429,299	157,013	320,940	84,859	117,539	36,549	30,467			(*)	(*)
$4,000 under $5,000	185,916	164,627	620,535	607,027	199,576	492,396	108,279	107,582	68,788	53,108	16,068	6,926	(*)	(*)
$5,000 under $6,000	162,215	167,369	662,697	600,506	169,073	448,012	104,100	100,811	74,755	69,054	21,698	6,379	-	-
$6,000 under $7,000	175,071	210,156	728,637	604,211	133,990	381,559	99,980	108,857	70,451	63,114				
$7,000 under $8,000	173,519	197,652	857,617	555,025	117,627	349,906	120,664	144,434	106,039	94,510	15,103	6,516	4,678	4,394
$8,000 under $9,000	154,632	165,460	917,107	508,444	81,417	255,230	134,102	163,291	87,236	68,996	(*)	(*)		
$9,000 under $10,000	183,135	193,573	1,062,325	581,017	103,682	249,926	127,109	131,865	102,209	81,069	15,849	17,329		
$10,000 under $11,000	175,646	211,018	1,063,329	545,591	78,969	276,797	115,066	124,243	114,513	103,062	8,756	9,938		
$11,000 under $12,000	167,153	187,954	1,036,070	487,282	53,785	170,059	104,581	95,009	112,587	84,483	10,169	10,040		
$12,000 under $13,000	170,111	185,873	1,097,668	470,370	60,207	163,556	109,396	105,756	119,281	90,983	11,074	12,186	4,074	2,685
$13,000 under $14,000	189,052	190,123	1,065,539	462,175	56,735	191,229	91,069	91,155	114,237	99,628	8,705	11,003		
$14,000 under $15,000	189,999	180,717	1,051,414	499,611	44,504	160,935	90,244	88,854	93,393	71,438	7,638	2,693		
$15,000 under $20,000	815,834	929,524	3,726,335	2,129,348	172,102	611,342	350,820	474,630	321,034	302,974	43,013	61,705	2,505	3,087
$20,000 under $25,000	576,393	960,753	1,740,143	1,471,870	95,500	392,553	182,122	322,646	148,899	181,453	34,560	49,304	2,122	2,743
$25,000 under $30,000	360,213	869,616	792,201	1,010,352	51,603	222,611	95,651	203,730	73,099	116,069	21,562	48,348	1,531	3,619
$30,000 under $50,000	557,134	2,016,718	938,385	2,027,823	58,813	289,014	165,429	578,565	99,373	223,164	38,587	111,625	3,814	12,275
$50,000 under $100,000	286,191	2,500,618	371,675	1,492,400	26,368	159,415	79,931	501,523	47,585	167,869	22,047	117,973	3,512	14,044
$100,000 under $200,000	61,588	1,658,512	68,716	595,617	6,339	57,704	16,701	166,447	10,455	64,636	6,882	79,091	964	7,906
$200,000 under $500,000	13,795	1,148,227	14,417	292,296	1,690	19,428	3,456	52,649	2,563	31,895	2,064	62,540	316	3,749
$500,000 under $1,000,000	2,061	436,305	2,116	94,530	273	3,377	528	12,580	444	9,469	393	17,108	58	2,475
$1,000,000 or more	848	534,434	859	86,705	109	1,406	211	6,907	203	7,799	143	21,396	30	826
Taxable returns, total	4,584,608	12,844,723	17,786,020	14,904,268	1,505,337	4,797,483	2,071,974	3,491,284	1,748,929	1,889,773	275,846	653,778	22,717	55,786
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	9,002	5,059	-	-	-	-	(*)	(*)	-	-	-	-
$1,000 under $2,000	(*)	(*)			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	18,885	8,508	89,827	77,336	20,837	35,619	15,867	8,217	(*)	(*)	-	-	-	-
$3,000 under $4,000	75,174	57,664	221,833	205,846	77,362	156,446	31,050	36,176	21,807	9,095	9,005	4,796	-	-
$4,000 under $5,000	143,459	126,265	484,938	436,245	137,839	347,468	75,734	71,247	55,994	33,420			-	-
$5,000 under $6,000	140,877	148,127	579,812	500,493	149,503	394,038	81,653	65,911	66,953	55,476	14,586	4,244	-	-
$6,000 under $7,000	164,132	178,717	675,881	561,784	122,463	339,441	94,839	99,868	54,691	41,626			(*)	(*)
$7,000 under $8,000	163,846	165,619	836,916	530,140	113,237	321,765	115,881	140,171	100,550	82,209	22,699	17,946	(*)	(*)
$8,000 under $9,000	150,155	148,101	901,125	490,290	79,059	251,962	129,711	146,096	85,422	63,751			(*)	(*)
$9,000 under $10,000	177,674	179,188	1,052,753	562,279	103,563	249,230	126,365	130,076	98,036	73,453	15,333	17,119	(*)	(*)
$10,000 under $11,000	169,477	192,203	1,053,531	527,335	76,834	269,011	112,929	120,420	112,240	96,741	8,732	9,926		
$11,000 under $12,000	165,876	183,242	1,032,054	484,528	53,567	169,919	103,774	94,126	112,291	83,238	10,169	10,040		
$12,000 under $13,000	169,245	183,668	1,094,579	468,701	58,736	160,234	108,223	104,557	118,668	89,270	10,956	12,173	3,407	1,625
$13,000 under $14,000	187,953	180,089	1,063,861	460,820	56,734	191,225	90,759	89,454	114,180	99,337	8,704	10,999		
$14,000 under $15,000	188,997	179,985	1,049,396	492,995	43,840	160,689	89,363	83,105	93,375	71,195	7,623	2,688		
$15,000 under $20,000	812,869	912,718	3,720,867	2,108,587	171,591	608,918	349,251	471,524	320,029	297,860	42,354	60,053	(*)	(*)
$20,000 under $25,000	574,459	948,624	1,736,574	1,464,524	95,487	392,316	180,923	316,937	147,874	175,205	34,259	48,998	2,110	2,617
$25,000 under $30,000	359,139	857,934	790,666	996,528	51,230	220,584	95,496	202,781	72,836	112,801	21,490	48,071	1,531	3,619
$30,000 under $50,000	554,992	1,989,266	935,876	1,999,511	58,778	288,411	164,989	574,375	98,978	218,100	38,315	110,741	3,792	12,249
$50,000 under $100,000	285,298	2,474,154	370,689	1,478,103	26,289	158,642	79,651	497,712	47,407	165,589	21,904	116,635	3,498	13,939
$100,000 under $200,000	61,400	1,644,726	68,523	589,888	6,319	57,391	16,656	166,075	10,403	62,620	6,849	78,428	962	7,904
$200,000 under $500,000	13,733	1,137,733	14,357	286,718	1,684	19,388	3,441	50,723	2,547	30,734	2,050	62,268	315	3,747
$500,000 under $1,000,000	2,049	430,505	2,104	91,812	273	3,377	523	12,395	442	9,402	392	17,108	58	2,475
$1,000,000 or more	845	515,572	856	84,746	109	1,406	211	6,907	202	7,797	142	21,386	30	826
Total nontaxable returns	306,147	487,270	873,836	960,119	252,580	559,134	224,751	288,348	108,136	186,450	30,749	16,908	892	2,230
Returns under $5,000	476,165	387,390	1,462,606	1,349,212	445,131	952,556	305,565	305,683	158,709	144,556	30,077	13,803	(*)	(*)
Returns $5,000 under $10,000	848,572	934,211	4,228,383	2,849,204	605,789	1,684,634	585,955	649,259	440,690	376,744	60,925	41,931	(*)	(*)
Returns $10,000 under $15,000	891,961	955,684	5,314,020	2,465,030	294,200	962,577	510,356	505,016	554,011	449,593	46,342	45,860	4,074	2,685
Returns $15,000 or more	2,674,057	11,054,706	7,654,847	9,200,940	412,797	1,756,850	894,849	2,319,674	703,655	1,105,328	169,251	569,091	14,852	50,725

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)[1]		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	368,848	1,291,581	26,017	51,379	4,398,688	478,794	109,162	295,772	2,142,794	1,609,798	4,859,902	6,524,532	823,416	782,846
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000									(*)	(*)			(*)	(*)
$1,000 under $2,000					19,159	1,010	-	-	16,235	1,221	15,752	26,360	(*)	(*)
$2,000 under $3,000	26,684	37,183	1,363	2,082	30,434	1,407			22,194	7,985	34,861	65,400	11,745	19,170
$3,000 under $4,000					56,227	3,251	23,838	37,486	39,402	20,388	78,444	126,967	28,391	46,963
$4,000 under $5,000					81,251	4,720			50,455	29,668	138,902	173,778	25,682	38,845
$5,000 under $6,000			-	-	125,035	6,372	16,837	16,455	67,976	44,473	163,216	201,196	45,837	58,517
$6,000 under $7,000	29,186	35,034			176,539	12,955	(*)	(*)	85,879	72,028	201,264	276,075	34,736	48,160
$7,000 under $8,000			4,820	3,700	231,837	13,005	12,750	36,092	126,059	49,311	244,180	308,547	57,815	74,585
$8,000 under $9,000					318,651	21,632	13,368	23,867	110,040	57,540	284,018	327,480	45,946	46,046
$9,000 under $10,000	22,250	53,843			326,320	24,670			112,053	69,392	289,077	312,976	53,841	39,802
$10,000 under $11,000	15,990	29,030			326,969	25,650	5,929	8,252	127,288	100,769	286,318	321,746	52,616	35,697
$11,000 under $12,000	14,088	19,258			328,356	27,931			117,634	55,423	272,815	316,116	50,883	39,433
$12,000 under $13,000	12,616	28,840	3,423	3,734	318,936	26,711	5,075	25,882	118,918	46,864	308,235	343,755	59,196	45,597
$13,000 under $14,000	13,709	27,080			289,469	26,651	7,723	18,471	106,972	53,472	276,567	352,339	36,239	34,184
$14,000 under $15,000	13,077	21,062			299,454	27,640			109,431	67,112	276,787	322,417	46,991	42,039
$15,000 under $20,000	50,387	106,485	3,670	5,813	851,763	91,453	7,315	31,527	386,765	216,483	982,133	1,179,982	163,955	107,886
$20,000 under $25,000	41,466	107,451	2,780	3,060	305,137	41,949	3,284	16,726	205,011	130,276	440,071	622,168	59,076	43,456
$25,000 under $30,000	29,322	108,423	1,658	3,265	133,798	28,846	2,018	22,128	104,856	108,092	201,671	340,021	23,015	21,245
$30,000 under $50,000	53,056	258,102	4,110	7,155	125,128	41,373	1,874	27,873	138,508	218,725	246,399	546,531	16,997	20,764
$50,000 under $100,000	33,382	221,795	2,990	9,878	43,788	30,447	965	16,666	73,442	188,354	102,572	293,920	4,705	8,905
$100,000 under $200,000	10,007	119,649	844	5,439	8,160	12,267	144	3,397	16,287	54,504	14,326	52,204	702	1,586
$200,000 under $500,000	2,972	72,679	292	3,401	1,863	6,420	40	602	4,066	14,052	2,015	11,140	174	326
$500,000 under $1,000,000	460	24,358	38	201	292	1,654	6	176	675	7,968	223	1,627	25	54
$1,000,000 or more	196	20,809	29	3,651	122	780	1	20	307	4,094	56	1,787	3	5
Taxable returns, total	344,847	1,257,626	25,455	48,628	4,274,519	464,108	97,816	282,729	2,043,811	1,565,136	4,698,691	6,195,146	783,991	698,518
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	(*)	(*)	-	-	(*)	(*)				
$1,000 under $2,000	-	-	-	-	-	-	(*)	(*)	(*)	(*)	17,970	21,597	21,121	23,066
$2,000 under $3,000	-	-	-	-	(*)	(*)	-	-	(*)	(*)				
$3,000 under $4,000	12,753	24,341	(*)	(*)	34,014	1,330	(*)	(*)	24,780	17,290	47,443	67,987		
$4,000 under $5,000			(*)	(*)	64,285	3,504	(*)	(*)	41,901	29,277	113,384	117,746	21,259	28,703
$5,000 under $6,000			-	-	109,753	4,816	14,839	16,413	51,952	23,344	134,478	151,547	38,940	42,341
$6,000 under $7,000	24,269	25,906	(*)	(*)	159,377	10,017	20,694	46,183	79,682	68,870	177,342	230,656	32,388	46,111
$7,000 under $8,000			(*)	(*)	227,706	12,514			121,394	48,751	235,277	288,257	57,390	74,153
$8,000 under $9,000	21,832	53,323	(*)	(*)	315,575	21,079	13,365	23,498	105,601	57,394	279,650	317,228	45,040	43,505
$9,000 under $10,000			(*)	(*)	325,450	24,389			110,783	66,546	287,668	309,060	53,841	39,802
$10,000 under $11,000	13,317	27,357			326,382	25,480	5,929	8,252	125,212	88,767	284,220	317,541	52,423	35,623
$11,000 under $12,000	14,025	19,185			327,939	27,896			117,509	55,925	272,317	315,519	50,674	39,268
$12,000 under $13,000	12,616	28,840	3,410	3,681	318,246	25,891	5,075	25,882	117,729	42,642	307,703	341,322	59,053	45,554
$13,000 under $14,000	13,565	26,881			289,262	26,570	7,723	18,471	106,832	53,527	276,226	349,790	36,239	34,184
$14,000 under $15,000	12,935	21,000			299,376	27,599			109,336	67,448	276,612	321,223	46,991	42,039
$15,000 under $20,000	50,165	106,119	3,654	5,800	851,106	91,189	7,315	31,527	385,442	214,330	981,753	1,178,764	163,942	107,883
$20,000 under $25,000	41,089	106,422	2,778	3,042	304,519	41,756	3,284	16,726	204,868	132,108	439,725	621,250	59,076	43,456
$25,000 under $30,000	29,072	107,870	1,658	3,265	133,568	27,864	2,018	22,128	104,729	110,013	201,610	339,880	23,015	21,245
$30,000 under $50,000	52,500	255,556	4,106	7,121	125,016	41,227	1,874	27,873	138,164	218,793	246,235	545,914	16,997	20,764
$50,000 under $100,000	33,142	219,206	2,983	9,282	43,572	29,844	939	15,648	73,168	189,641	102,484	293,631	4,705	8,905
$100,000 under $200,000	9,953	118,609	842	5,433	8,133	12,165	144	3,397	16,221	53,916	14,310	51,760	697	1,534
$200,000 under $500,000	2,960	71,845	290	3,367	1,846	6,141	40	602	4,045	13,996	2,007	11,090	173	323
$500,000 under $1,000,000	459	24,357	37	199	291	1,640	6	176	670	7,713	221	1,597	24	54
$1,000,000 or more	195	20,809	29	3,651	122	780	1	20	307	4,094	56	1,787	3	5
Total nontaxable returns	24,001	33,954	562	2,749	124,169	14,689	11,346	13,043	98,983	44,664	161,211	329,386	39,425	84,328
Returns under $5,000	26,684	37,183	1,363	2,081	187,071	10,388	23,838	37,486	130,627	50,865	267,959	392,504	70,664	114,559
Returns $5,000 under $10,000	51,436	88,877	4,820	3,700	1,178,382	78,634	50,950	86,566	502,007	292,745	1,181,755	1,426,274	238,175	267,110
Returns $10,000 under $15,000	69,480	125,269	3,423	3,735	1,563,184	134,583	18,727	52,605	580,243	323,641	1,420,722	1,656,373	245,925	196,949
Returns $15,000 or more	221,248	1,040,252	16,411	41,863	1,470,051	255,189	15,647	119,115	929,917	942,547	1,989,466	3,049,380	268,652	204,227

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Itemized deductions		Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Number of returns	Amount	Number of exemptions	Amount		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount									
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	615,416	767,078	3,375,347	4,504,089	293,303	470,439	91,870,070	30,685,898	91,870,070	106,911,961	72,115,719	1,271,992	29,414,189	275,694,728	60,977,706
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000							78,395	42,553	78,395	101,218	67,876	39,922	(*)	(*)	68
$1,000 under $2,000			10,787	15,173	-	-	239,510	166,541	239,510	337,163	225,351	142,976	23,565	6,611	907
$2,000 under $3,000	13,729	10,995	17,968	42,051	4,097	1,518	686,062	405,196	686,062	831,247	559,527	233,301	171,895	78,059	11,067
$3,000 under $4,000			45,890	74,218			1,356,011	771,395	1,356,011	1,871,873	1,261,647	301,061	470,334	424,736	62,448
$4,000 under $5,000	42,778	25,596	75,959	108,394			2,014,593	1,196,871	2,014,593	3,103,292	2,092,440	194,235	1,002,636	1,465,419	222,495
$5,000 under $6,000	24,793	14,509	102,235	127,242			2,447,341	1,308,886	2,447,341	3,739,755	2,520,496	149,154	1,160,015	2,379,262	370,101
$6,000 under $7,000	27,193	28,078	146,121	197,938	13,764	7,039	2,952,977	1,526,601	2,952,977	4,617,932	3,114,534	86,076	1,440,525	3,940,046	624,836
$7,000 under $8,000	55,512	46,709	137,773	183,040			3,793,885	1,938,087	3,793,885	6,138,866	4,138,611	49,751	1,888,336	6,651,104	1,076,499
$8,000 under $9,000	49,380	31,004	206,696	246,617	15,183	10,715	4,222,678	2,025,501	4,222,678	6,713,450	4,525,037	22,563	2,002,938	8,515,642	1,404,057
$9,000 under $10,000	30,271	21,751	210,875	244,520			4,657,636	2,131,063	4,657,636	7,359,662	4,965,350	17,081	2,113,982	10,652,545	1,787,228
$10,000 under $11,000	38,063	38,035	207,290	242,800	6,797	5,214	5,040,975	2,084,005	5,040,975	7,504,096	5,062,757	12,821	2,071,184	11,803,667	2,002,205
$11,000 under $12,000	33,232	34,262	192,715	237,037	7,162	5,384	4,986,619	1,936,376	4,986,619	7,243,586	4,887,435	7,780	1,931,997	12,405,614	2,129,311
$12,000 under $13,000	34,578	37,213	216,767	255,510	7,565	5,434	5,048,350	1,885,666	5,048,350	6,987,151	4,714,174		1,882,265	13,792,007	2,411,811
$13,000 under $14,000	31,733	46,610	210,126	263,213	8,820	8,331	4,918,589	1,792,968	4,918,589	6,775,685	4,571,111	3,569	1,791,176	14,720,861	2,616,912
$14,000 under $15,000	30,574	46,082	207,684	228,534	6,294	5,762	4,740,484	1,628,995	4,740,484	6,093,719	4,111,068		1,627,218	14,769,207	2,677,160
$15,000 under $20,000	107,791	175,572	716,317	862,518	33,183	34,006	17,143,736	5,290,777	17,143,736	20,069,877	13,541,345	3,926	5,286,851	60,071,947	11,389,401
$20,000 under $25,000	48,536	96,792	324,378	439,716	29,872	42,203	8,477,342	2,137,883	8,477,342	8,067,710	5,443,643	3,097	2,134,786	33,376,834	6,862,917
$25,000 under $30,000	20,588	39,648	144,725	236,803	25,000	42,249	4,326,254	906,999	4,326,254	3,459,786	2,334,054	(*)	905,906	18,003,641	3,995,257
$30,000 under $50,000	21,769	56,551	150,945	320,337	71,092	148,880	6,567,151	1,024,067	6,567,151	3,970,869	2,679,851	2,003	1,022,064	28,987,075	7,497,349
$50,000 under $100,000	4,335	15,737	42,919	137,032	55,760	132,246	4,486,134	395,543	4,486,134	1,584,400	1,069,490	1,056	394,487	20,572,288	7,164,688
$100,000 under $200,000	485	1,664	5,933	29,643	7,847	19,311	1,830,656	71,882	1,830,656	275,438	185,916	352	71,530	7,405,828	3,356,924
$200,000 under $500,000	66	236	1,047	8,562	812	2,017	1,004,023	14,980	1,004,023	54,312	36,665	137	14,843	3,214,107	1,755,997
$500,000 under $1,000,000	8	29	155	1,441	43	103	369,366	2,182	369,366	7,819	5,279	26	2,156	1,094,818	668,161
$1,000,000 or more	2	5	42	1,750	12	27	481,303	881	481,303	3,055	2,062	12	869	1,362,938	889,907
Taxable returns, total	596,844	746,526	3,266,008	4,282,364	288,981	467,663	87,555,330	29,284,970	87,555,330	102,050,308	68,839,885	1,897	29,283,356	275,456,485	60,934,991
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	345	(*)	(*)	(*)	(*)		(*)	(*)	68
$1,000 under $2,000	-	-			-	-	17,068	21,528	17,068	23,614	14,177		21,501	5,927	812
$2,000 under $3,000	(*)	(*)	8,986	15,484			200,857	162,753	200,857	234,932	157,368	186	162,703	73,929	10,480
$3,000 under $4,000	(*)	(*)	29,664	43,927	2,506	829	615,305	449,127	615,305	869,015	586,034		449,052	413,562	60,873
$4,000 under $5,000	39,067	20,482	58,457	68,056			1,443,838	964,705	1,443,838	2,225,688	1,500,499		964,687	1,442,034	219,157
$5,000 under $6,000	22,086	12,506	81,469	95,937			1,901,771	1,146,199	1,901,771	3,043,255	2,051,038		1,146,167	2,358,419	366,785
$6,000 under $7,000	23,463	21,766	125,883	161,064	12,377	6,450	2,571,850	1,425,831	2,571,850	4,142,759	2,794,316		1,425,804	3,920,095	621,928
$7,000 under $8,000	55,178	46,379	129,928	163,753			3,533,927	1,879,725	3,533,927	5,819,401	3,924,242	415	1,879,699	6,634,953	1,074,113
$8,000 under $9,000	48,746	30,347	203,865	239,771	14,694	10,281	4,063,666	1,997,032	4,063,666	6,569,138	4,427,766		1,996,994	8,499,316	1,401,595
$9,000 under $10,000	29,717	20,499	209,836	242,083			4,525,480	2,110,870	4,525,480	7,248,523	4,890,356		2,110,861	10,642,502	1,785,639
$10,000 under $11,000	37,896	37,578	205,699	239,314	6,583	5,026	4,918,359	2,068,356	4,918,359	7,424,635	5,009,131		2,068,318	11,794,058	2,000,642
$11,000 under $12,000	33,181	34,244	192,594	236,802	7,045	5,205	4,926,284	1,930,367	4,926,284	7,214,786	4,868,040		1,930,334	12,397,596	2,127,986
$12,000 under $13,000	34,578	37,213	216,536	253,271	7,407	5,284	4,999,832	1,880,539	4,999,832	6,963,653	4,698,313	161	1,880,508	13,785,494	2,410,755
$13,000 under $14,000	31,733	46,610	209,846	260,737	8,759	8,258	4,890,096	1,790,537	4,890,096	6,765,132	4,563,988		1,790,498	14,716,976	2,616,252
$14,000 under $15,000	30,561	46,064	207,595	227,425	6,221	5,695	4,714,262	1,626,594	4,714,262	6,083,249	4,104,001		1,626,574	14,764,369	2,676,335
$15,000 under $20,000	107,703	175,425	716,061	861,558	33,094	33,898	17,061,033	5,283,684	17,061,033	20,038,276	13,520,043		5,283,566	60,040,815	11,383,645
$20,000 under $25,000	48,536	96,792	324,086	438,914	29,818	42,087	8,390,531	2,133,477	8,390,531	8,047,325	5,429,883	640	2,133,213	33,358,504	6,859,292
$25,000 under $30,000	20,586	39,644	144,666	236,666	25,000	42,249	4,284,546	905,460	4,284,546	3,452,904	2,329,408		905,427	17,998,153	3,994,072
$30,000 under $50,000	21,769	56,551	150,816	319,808	71,035	148,791	6,471,551	1,021,430	6,471,551	3,961,363	2,673,454		1,021,205	28,970,308	7,493,048
$50,000 under $100,000	4,335	15,737	42,860	136,834	55,731	132,156	4,411,371	394,478	4,411,371	1,580,368	1,066,777	220	394,258	20,564,838	7,162,242
$100,000 under $200,000	483	1,636	5,925	29,283	7,844	19,307	1,798,795	71,670	1,798,795	274,693	185,414	169	71,501	7,403,688	3,355,956
$200,000 under $500,000	66	236	1,040	8,515	812	2,017	981,491	14,913	981,491	54,083	36,512	82	14,831	3,212,729	1,755,249
$500,000 under $1,000,000	8	29	154	1,412	43	103	360,121	2,170	360,121	7,777	5,251	15	2,155	1,094,810	668,160
$1,000,000 or more	2	5	42	1,750	12	27	472,951	878	472,951	3,049	2,058	9	869	1,362,938	889,907
Total nontaxable returns	18,572	20,552	109,339	221,728	4,322	2,777	4,314,737	1,400,928	4,314,737	4,861,653	3,275,834	1,270,095	130,833	238,240	42,715
Returns under $5,000	56,507	36,591	150,604	239,836	4,097	1,518	4,374,570	2,582,556	4,374,570	6,244,793	4,206,841	911,495	1,671,061	1,975,298	296,984
Returns $5,000 under $10,000	187,149	142,052	803,700	999,357	28,947	17,755	18,074,517	8,930,138	18,074,517	28,569,665	19,264,028	324,625	8,605,796	32,138,599	5,262,720
Returns $10,000 under $15,000	168,180	202,203	1,034,582	1,227,096	36,638	30,125	24,735,017	9,328,010	24,735,017	34,604,237	23,346,544	24,170	9,303,840	67,491,357	11,837,399
Returns $15,000 or more	203,580	386,234	1,386,461	2,037,801	223,621	421,041	44,685,966	9,845,194	44,685,966	37,493,266	25,298,305	11,702	9,833,492	174,089,477	43,580,602

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits								Tax liability					
	Retirement income credit		Investment credit		Foreign tax credit		Other tax credits		Total		Income tax after credits		Additional tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	529,100	66,070	846,404	211,756	191,678	193,105	3,242	2,289	29,570,240	61,939,826	29,282,377	60,504,486	21,421	154,908
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	-	-	10,033	594	-	-	-	-	42,525	4,268	21,501	812	(*)	(*)
$2,000 under $3,000	(*)	(*)			(*)	(*)	-	-	197,829	19,510	162,703	10,449	(*)	(*)
$3,000 under $4,000	43,095	3,321			(*)	(*)	-	-	508,176	82,218	449,052	58,468	(*)	(*)
$4,000 under $5,000	71,204	5,298	20,161	1,636	(*)	(*)	-	-	1,020,654	259,470	964,685	215,147	(*)	(*)
$5,000 under $6,000	57,504	5,486	25,795	3,177	12,892	3,958	-	-	1,180,607	420,168	1,146,167	359,837	179	493
$6,000 under $7,000	39,636	4,397	32,799	4,477			-	-	1,454,136	689,432	1,425,804	614,552		
$7,000 under $8,000	41,631	5,650	35,630	6,666			-	-	1,894,976	1,141,711	1,879,699	1,063,235		
$8,000 under $9,000	49,071	6,635	43,449	7,110			(*)	(*)	2,006,601	1,471,941	1,996,983	1,389,328		
$9,000 under $10,000	29,994	3,948	38,445	7,155	7,765	1,293	(*)	(*)	2,120,044	1,848,842	2,110,859	1,775,811		
$10,000 under $11,000	23,404	4,179	36,594	5,703	7,932	2,506	-	-	2,071,088	2,053,371	2,068,307			
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			( )	( )	1,932,481	2,177,903	1,930,333	1,990,764		
$12,000 under $13,000	13,591	2,012	33,940	7,228	6,817	1,524	(*)	(*)	1,882,459	2,448,067	1,880,507	2,401,042	367	1,232
$13,000 under $14,000	12,974	2,615	23,699	4,099	5,768	2,071	(*)	(*)	1,791,217	2,652,845	1,790,484	2,608,044		
$14,000 under $15,000	11,062	2,005	26,621	5,581	6,478	816	-	-	1,627,443	2,711,029	1,626,571	2,668,758		
$15,000 under $20,000	39,818	7,147	118,701	26,637	19,953	9,802	(*)	(*)	5,285,663	11,518,064	5,283,200	11,345,809	1,859	5,757
$20,000 under $25,000	22,016	3,552	75,819	17,376	19,921	6,713	(*)	(*)	2,134,502	6,945,740	2,133,160	6,835,275		
$25,000 under $30,000	13,784	1,869	54,675	15,324	15,568	6,219	892	74	905,811	4,044,026	905,415	3,971,771		
$30,000 under $50,000	20,845	3,230	128,069	39,434	33,478	24,301	960	472	1,022,097	7,576,347	1,020,867	7,429,912	2,165	8,058
$50,000 under $100,000	9,858	1,392	85,505	31,708	29,082	25,466	295	564	394,779	7,199,506	394,173	7,105,559	6,118	20,296
$100,000 under $200,000	2,697	388	20,358	12,617	10,791	14,185	144	485	71,719	3,370,373	71,448	3,329,250	5,605	28,194
$200,000 under $500,000	803	122	4,874	5,794	3,565	10,255	37	405	14,929	1,777,111	14,813	1,739,423	3,433	34,569
$500,000 under $1,000,000	130	22	809	2,048	654	2,651	5	187	2,172	683,818	2,147	663,253	961	19,529
$1,000,000 or more	58	10	362	1,842	284	80,700	1	2	880	843,477	868	807,352	544	35,869
Taxable returns, total	464,359	59,839	789,240	189,555	181,976	178,931	3,240	2,179	29,284,970	61,856,738	29,282,377	60,504,486	21,421	154,908
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	-	-	-	-	-	-	-	-	21,528	1,267	21,501	812	(*)	(*)
$2,000 under $3,000	-	-	13,640	1,028	(*)	(*)	-	-	162,753	13,643	162,703	10,449	(*)	(*)
$3,000 under $4,000	27,114	2,152			-	-	-	-	449,127	69,637	449,052	58,468	(*)	(*)
$4,000 under $5,000	45,527	2,879			(*)	(*)	-	-	964,705	244,427	964,685	215,147	(*)	(*)
$5,000 under $6,000	53,440	5,243	17,944	1,701	10,893	2,363	-	-	1,146,199	407,922	1,146,167	359,837	179	493
$6,000 under $7,000	32,792	3,278	24,639	2,688			-	-	1,425,831	678,522	1,425,804	614,552		
$7,000 under $8,000	39,544	5,031	29,080	4,899			-	-	1,879,725	1,135,366	1,879,699	1,063,235		
$8,000 under $9,000	49,069	6,635	37,508	4,651			(*)	(*)	1,997,032	1,467,714	1,996,983	1,389,328		
$9,000 under $10,000	29,993	3,947	35,324	5,566	7,698	1,291	(*)	(*)	2,110,870	1,844,308	2,110,859	1,775,811		
$10,000 under $11,000	22,598	4,151	35,198	4,914	7,268	1,759	-	-	2,068,356	2,051,961	2,068,307	1,990,764	367	1,232
$11,000 under $12,000	17,648	2,247	28,403	4,224			(*)	(*)	1,930,367	2,176,822	1,930,333	2,120,567		
$12,000 under $13,000	12,927	1,933	32,847	6,251	6,817	1,524	(*)	(*)	1,880,539	2,447,039	1,880,507	2,401,042		
$13,000 under $14,000	12,974	2,615	23,071	3,515	5,718	1,995	(*)	(*)	1,790,537	2,652,452	1,790,484	2,608,044		
$14,000 under $15,000	11,062	2,005	25,977	4,756	6,478	816	-	-	1,626,594	2,710,571	1,626,571	2,668,758		
$15,000 under $20,000	39,818	7,147	116,834	24,170	18,535	6,512	(*)	(*)	5,283,684	11,516,997	5,283,200	11,345,809	1,859	5,757
$20,000 under $25,000	22,016	3,552	74,933	15,939	19,211	4,525	(*)	(*)	2,133,477	6,944,230	2,133,160	6,835,275		
$25,000 under $30,000	13,615	1,863	54,365	14,145	15,566	6,219	892	74	905,460	4,043,819	905,415	3,971,771		
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	9,857	1,392	85,341	30,831	28,995	23,897	295	564	394,478	7,199,338	394,173	7,105,559	6,118	20,296
$100,000 under $100,000	2,697	388	20,345	12,551	10,775	13,392	142	375	71,670	3,370,350	71,448	3,329,250	5,605	28,194
$200,000 under $500,000	803	122	4,870	5,785	3,555	9,516	37	405	14,913	1,777,028	14,813	1,739,423	3,433	34,569
$500,000 under $1,000,000	130	22	808	2,047	654	2,651	5	187	2,170	683,754	2,147	663,253	961	19,529
$1,000,000 or more	58	10	362	1,842	284	80,700	1	2	878	843,467	868	807,352	544	35,869
Total nontaxable returns	64,741	6,230	57,164	22,199	9,702	14,176	(*)	(*)	285,270	83,091	-	-	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	217,836	26,116	176,118	28,586	20,657	5,251	(*)	(*)	8,656,364	5,572,095	8,559,512	5,202,764	179	493
Returns $10,000 under $15,000	78,679	13,058	150,920	28,161	26,995	6,917	(*)	(*)	9,304,688	12,043,215	9,296,202	11,789,175	367	1,232
Returns $15,000 or more	110,009	17,731	489,172	152,779	133,296	180,292	2,684	2,197	9,832,552	43,958,462	9,826,091	43,227,605	20,685	152,273

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability						Tax payments							
	Tax from computing prior-year investment credit		Self-employment tax		Social security tax on tip income		Total		Income tax withheld		Payment on 1971 declaration		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	65,767	20,838	3,140,045	1,259,056	21,702	536	29,564,461	65,021,994	27,052,835	49,759,068	4,560,924	14,847,674	3,060,383	362,316
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000			(*)	(*)	-	-	18,344	6,636	15,600	4,978	(*)	(*)		
$1,000 under $2,000	2,578	1,183	22,716	2,669	-	-	88,995	21,564	76,672	14,489	15,402	6,874	4,845	582
$2,000 under $3,000			54,320	8,852	(*)	(*)	237,992	75,637	188,665	57,842	50,750	17,285		
$3,000 under $4,000			115,053	23,289	(*)	(*)	562,600	206,740	435,911	140,961	141,807	64,521		
$4,000 under $5,000			167,799	43,656	(*)	(*)	1,010,981	440,840	831,854	363,724	197,629	74,488		
$5,000 under $6,000			190,696	59,976	(*)	(*)	1,191,806	659,121	1,001,903	532,943	230,935	123,884	(*)	(*)
$6,000 under $7,000	13,398	2,113	213,285	74,503	(*)	(*)	1,454,062	1,015,774	1,253,524	861,718	242,090	151,164	15,486	929
$7,000 under $8,000			222,732	77,808	(*)	(*)	1,881,964	1,588,038	1,704,160	1,418,772	228,124	164,913	44,754	1,966
$8,000 under $9,000			213,390	81,759	(*)	(*)	1,990,356	1,964,051	1,837,301	1,768,993	223,670	185,573	174,050	6,648
$9,000 under $10,000			175,498	72,601	(*)	(*)	2,047,781	2,360,510	1,967,857	2,163,590	207,618	179,822	281,885	14,937
$10,000 under $11,000	4,288	892	160,584	61,950			2,058,546	2,628,028	1,953,387	2,426,157	181,284	182,468	253,093	17,935
$11,000 under $12,000			144,718	56,482			1,919,759	2,728,091	1,833,804	2,543,027	149,107	161,114	261,891	22,073
$12,000 under $13,000	6,400	821	117,209	46,315	6,480	121	1,873,838	2,980,343	1,804,708	2,784,109	149,037	166,853	274,880	28,051
$13,000 under $14,000			109,782	44,326			1,781,356	3,128,649	1,715,840	2,921,314	149,732	177,400	266,138	28,904
$14,000 under $15,000			103,511	41,900			1,620,405	3,105,449	1,559,036	2,892,709	139,161	182,155	249,946	29,336
$15,000 under $20,000	8,773	2,443	369,067	168,007	3,775	77	5,261,747	12,563,117	5,012,227	11,520,546	591,819	942,897	703,975	95,062
$20,000 under $25,000	6,151	2,390	216,157	105,899			2,122,518	7,116,191	1,959,382	6,144,025	440,033	929,648	248,124	39,143
$25,000 under $30,000	3,424	779	134,049	69,610			898,942	4,004,598	785,356	3,099,631	305,470	882,315	98,684	20,682
$30,000 under $50,000	9,638	2,836	252,700	135,541	665	176	1,011,998	7,121,108	791,161	4,334,801	540,729	2,752,907	107,351	27,814
$50,000 under $100,000	7,398	3,215	127,503	70,296			391,335	6,321,082	266,491	2,654,897	295,907	3,640,815	51,984	19,416
$100,000 under $200,000	2,477	1,874	20,391	11,055			71,252	2,782,681	46,854	837,102	61,371	1,934,502	12,269	6,396
$200,000 under $500,000	927	1,311	3,399	1,784			14,855	1,330,633	9,280	220,427	13,672	1,105,664	2,663	1,670
$500,000 under $1,000,000	221	809	454	226	-	-	2,156	425,625	1,312	34,721	2,014	389,191	368	240
$1,000,000 or more	94	172	162	84	-	-	873	447,488	550	17,592	815	429,586	142	103
Taxable returns, total	57,903	16,893	2,856,867	1,179,916	21,419	531	28,681,831	64,553,190	26,372,664	49,448,951	4,354,214	14,697,861	3,041,736	359,965
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	15,545	3,115	13,196	2,373	(*)	(*)	(*)	(*)
$2,000 under $3,000	-	-	19,528	3,018	-	-	119,344	36,097	102,873	31,148	18,156	4,783	(*)	(*)
$3,000 under $4,000	(*)	(*)	56,123	10,924	(*)	(*)	379,465	125,000	294,165	95,677	96,746	28,869	(*)	(*)
$4,000 under $5,000	(*)	(*)	112,200	29,017	(*)	(*)	855,493	381,202	712,822	319,163	164,044	60,515	(*)	(*)
$5,000 under $6,000	9,705	1,237	156,430	47,959	(*)	(*)	1,060,221	597,388	894,700	485,152	206,011	110,829	15,729	754
$6,000 under $7,000			185,004	63,791	(*)	(*)	1,368,470	959,173	1,189,324	820,502	221,011	136,788		
$7,000 under $8,000			207,481	71,527	(*)	(*)	1,834,205	1,553,620	1,667,228	1,393,645	218,682	156,278	43,850	1,824
$8,000 under $9,000			203,888	77,685	(*)	(*)	1,970,278	1,949,364	1,823,922	1,758,730	217,685	181,623	171,384	6,542
$9,000 under $10,000			166,346	68,298	(*)	(*)	2,083,368	2,349,249	1,956,756	2,156,360	202,668	176,298	281,029	14,750
$10,000 under $11,000	3,751	616	157,852	60,639			2,047,248	2,614,847	1,944,594	2,417,513	178,467	178,157	252,694	17,810
$11,000 under $12,000			142,750	55,577			1,915,834	2,722,756	1,831,071	2,539,001	148,243	160,108	261,093	21,938
$12,000 under $13,000	6,186	754	115,299	45,290	6,480	121	1,868,999	2,972,654	1,801,338	2,778,270	147,647	165,222	273,996	27,860
$13,000 under $14,000			109,112	43,939			1,779,928	3,125,458	1,714,940	2,919,142	149,210	176,495	265,969	28,851
$14,000 under $15,000			102,663	41,500			1,618,366	3,101,084	1,558,032	2,890,641	138,149	179,930	249,896	29,320
$15,000 under $20,000	8,266	2,264	367,260	167,119	3,775	77	5,256,661	12,552,549	5,009,445	11,514,665	589,980	938,505	703,216	94,949
$20,000 under $25,000	5,856	1,288	215,384	105,490			2,118,826	7,103,072	1,957,061	6,136,638	438,572	924,110	247,704	39,059
$25,000 under $30,000	3,406	754	133,714	69,429			897,826	3,999,643	784,770	3,097,554	304,611	879,469	98,585	20,653
$30,000 under $50,000	9,556	2,771	252,068	135,238			1,010,092	7,110,849	790,205	4,332,455	539,530	2,746,281	107,238	27,768
$50,000 under $100,000	7,360	3,184	127,239	70,160	665	176	390,464	6,313,942	266,049	2,651,957	295,319	3,736,702	51,847	19,351
$100,000 under $200,000	2,466	1,872	20,351	11,034			71,079	2,780,013	46,776	836,223	61,250	1,932,732	12,240	6,385
$200,000 under $500,000	918	1,231	3,392	1,781			14,806	1,329,187	9,248	219,670	13,643	1,104,990	2,653	1,665
$500,000 under $1,000,000	220	746	453	226	-	-	2,147	425,287	1,306	34,598	2,007	388,981	366	239
$1,000,000 or more	93	162	160	83	-	-	870	447,352	550	17,592	812	429,449	142	103
Total nontaxable returns	7,864	3,944	283,178	79,141	283	5	882,630	468,805	680,171	310,115	206,710	149,816	18,647	2,353
Returns under $5,000	2,578	1,183	364,753	78,934	8,560	83	1,918,912	751,416	1,548,702	581,994	408,338	164,753	4,845	583
Returns $5,000 under $10,000	13,398	2,112	1,015,601	366,647	2,222	79	8,615,969	7,587,494	7,764,745	6,746,016	1,132,435	805,407	524,030	24,910
Returns $10,000 under $15,000	10,688	1,713	635,804	250,973	6,480	121	9,253,904	14,570,560	8,866,775	13,567,316	768,321	869,990	1,305,948	126,299
Returns $15,000 or more	39,103	15,830	1,123,882	562,502	4,440	253	9,775,676	42,112,525	8,872,613	28,863,741	2,251,830	13,007,525	1,225,560	210,526

Footnotes at end of table.

Table 2.3--RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued				Tax due at time of filing		Overpayments					
	Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	550,679	29,943	39,531	22,989	8,221,461	6,991,772	21,984,791	10,073,937	20,601,154	8,637,025	1,653,985	1,436,912
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	10,466	624	-	-	(*)	(*)	17,208	6,331	15,563	5,162	8,619	3,817
$1,000 under $2,000			-	-	22,997	2,631	85,158	19,926	82,100	17,279		
$2,000 under $3,000			(*)	(*)	70,459	6,813	220,295	62,940	206,382	57,656	17,641	5,284
$3,000 under $4,000	15,522	1,188	(*)	(*)	154,818	20,907	496,841	145,429	444,862	129,409	64,751	16,021
$4,000 under $5,000	23,089	1,434	(*)	(*)	286,946	48,338	849,532	229,708	788,765	211,447	76,988	18,261
$5,000 under $6,000	28,034	1,809	(*)	(*)	313,861	60,841	970,226	299,793	891,462	279,326	95,472	20,467
$6,000 under $7,000	32,759	1,910	(*)	(*)	308,454	74,061	1,203,966	400,403	1,113,901	369,524	103,794	30,878
$7,000 under $8,000	41,752	2,386	-	-	339,779	89,491	1,587,440	535,818	1,506,207	505,433	96,302	30,386
$8,000 under $9,000	39,023	2,424	(*)	(*)	367,601	95,722	1,649,304	587,832	1,574,533	553,281	91,899	34,551
$9,000 under $10,000	30,297	1,641	(*)	(*)	413,400	118,827	1,706,471	630,494	1,641,975	602,735	79,166	27,759
$10,000 under $11,000	29,391	1,344			359,913	99,910	1,718,412	674,567	1,650,939	642,297	78,936	32,270
$11,000 under $12,000	29,034	1,836	5,251	657	336,155	99,243	1,596,211	649,430	1,548,136	626,240	58,705	23,190
$12,000 under $13,000	22,531	836			360,096	96,678	1,523,435	628,954	1,474,825	599,858	56,711	29,096
$13,000 under $14,000	25,883	1,016	3,729	404	400,714	109,707	1,389,924	585,511	1,346,672	556,734	51,938	28,776
$14,000 under $15,000	23,830	860			426,980	120,252	1,197,013	514,672	1,152,816	484,857	48,933	29,815
$15,000 under $20,000	88,602	3,568	4,866	1,045	1,704,354	607,637	3,577,246	1,652,691	3,410,737	1,529,140	202,428	123,550
$20,000 under $25,000	39,512	1,711	4,578	1,664	953,091	525,413	1,181,553	695,864	1,062,553	584,928	143,004	110,936
$25,000 under $30,000	18,720	1,011	2,752	960	465,544	408,305	439,618	368,877	356,023	264,057	97,944	104,820
$30,000 under $50,000	32,579	2,304	4,851	3,282	605,671	1,085,906	416,884	630,667	269,746	338,707	171,865	291,959
$50,000 under $100,000	15,836	1,206	3,755	4,747	263,280	1,339,066	131,703	460,641	55,204	185,268	87,744	275,373
$100,000 under $200,000	4,242	493	1,491	4,190	50,345	758,393	21,445	170,701	6,582	52,875	16,956	117,826
$200,000 under $500,000	1,197	234	440	2,638	10,778	534,045	4,158	87,569	1,009	32,899	3,534	54,670
$500,000 under $1,000,000	252	59	121	1,415	1,612	279,260	566	21,068	118	5,602	500	15,466
$1,000,000 or more	128	49	36	159	697	410,041	182	14,051	44	2,311	155	11,741
Taxable returns, total	497,401	24,850	39,012	21,562	8,043,599	6,949,623	21,189,650	9,646,074	19,873,842	8,265,378	1,555,883	1,380,696
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	10,801	596	-	-	6,954	586	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000			-	-			14,927	2,393	14,856	2,294	(*)	(*)
$2,000 under $3,000			-	-	50,530	4,133	110,224	26,588	106,508	25,335	(*)	(*)
$3,000 under $4,000			(*)	(*)	117,398	14,212	329,730	69,576	292,956	60,400	43,424	9,176
$4,000 under $5,000	12,780	646	(*)	(*)	250,924	40,098	713,356	176,873	663,180	162,475	63,509	14,399
$5,000 under $6,000	21,315	1,094	(*)	(*)	294,193	54,884	850,007	244,350	778,542	228,336	80,859	16,013
$6,000 under $7,000	27,401	1,384	(*)	(*)	290,550	68,647	1,128,947	349,298	1,047,343	325,125	93,311	24,173
$7,000 under $8,000	34,731	1,873	-	-	330,619	86,483	1,545,108	504,736	1,466,836	478,336	90,613	26,400
$8,000 under $9,000	35,947	2,057	(*)	(*)	362,863	93,700	1,631,887	575,350	1,559,603	542,407	89,238	32,943
$9,000 under $10,000	28,286	1,372	(*)	(*)	407,270	116,511	1,696,469	621,451	1,633,673	595,260	77,001	26,191
$10,000 under $11,000	28,665	1,245			358,788	99,478	1,708,025	662,364	1,641,186	631,344	77,759	31,020
$11,000 under $12,000	28,151	1,668	5,251	657	334,941	98,587	1,592,863	644,522	1,545,163	621,940	58,150	22,581
$12,000 under $13,000	22,170	807			358,638	96,306	1,519,767	621,920	1,471,378	593,486	56,448	28,435
$13,000 under $14,000	25,617	955	3,729	404	400,136	109,468	1,388,789	582,475	1,345,640	553,977	51,771	28,497
$14,000 under $15,000	23,651	804			426,329	119,972	1,195,266	510,484	1,151,813	482,568	48,176	27,916
$15,000 under $20,000	85,807	3,404	4,799	1,025	1,703,488	607,157	3,573,119	1,642,709	3,407,293	1,520,828	201,559	121,881
$20,000 under $25,000	39,402	1,683	4,409	1,582	952,598	524,695	1,178,099	683,536	1,059,552	575,124	142,065	108,412
$25,000 under $30,000	18,702	1,007	2,752	960	465,481	408,240	438,520	364,063	355,012	260,040	97,606	104,023
$30,000 under $50,000	32,419	2,249	4,678	2,097	605,287	1,085,745	415,277	620,615	268,766	334,704	171,157	285,911
$50,000 under $100,000	15,767	1,187	3,741	4,746	263,191	1,339,029	130,855	453,633	54,641	180,375	87,301	273,258
$100,000 under $200,000	4,223	484	1,488	4,190	50,341	758,390	21,274	168,053	6,478	51,385	16,876	116,668
$200,000 under $500,000	1,188	231	438	2,631	10,773	534,011	4,110	86,172	974	31,757	3,517	54,415
$500,000 under $1,000,000	250	55	120	1,413	1,610	279,250	558	20,783	112	5,366	498	15,417
$1,000,000 or more	128	49	35	159	697	410,041	179	13,925	44	2,311	152	11,615
Total nontaxable returns	53,278	5,094	519	1,427	177,862	42,148	795,141	427,865	727,312	371,647	98,102	56,219
Returns under $5,000	49,677	3,247	4,063	839	539,136	78,974	1,669,034	464,335	1,537,672	420,952	167,999	43,382
Returns $5,000 under $10,000	171,865	10,171	3,598	990	1,743,095	438,941	7,117,407	2,454,341	6,728,078	2,310,299	466,633	144,041
Returns $10,000 under $15,000	130,669	5,892	8,980	1,062	1,883,858	525,789	7,424,995	3,053,133	7,173,388	2,909,487	295,223	143,147
Returns $15,000 or more	199,068	10,634	22,890	20,100	4,055,372	5,948,065	5,773,355	4,102,129	5,162,016	2,995,788	724,130	1,106,342

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Other sources net less statutory adjustments to adjusted gross income.

NOTE: Amount detail may not add to total because of rounding.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	43,460,887	238,224,880	48,068,134	64,595,101	30,883,270	138,291,801	30,629,643	24,735,288	1,323	2,858
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	5,374,080	2,957,427	5,511,118	4,663,834	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	5,792,735	8,607,150	5,934,616	5,938,264	1,074,986	170,364	1,067,436	24,123	(*)	(*)
$2,000 under $3,000	4,965,274	12,290,234	5,078,069	5,928,149	3,640,440	2,456,486	3,574,957	350,966	(*)	(*)
$3,000 under $4,000	4,280,233	14,937,485	4,381,558	6,112,930	3,577,315	4,996,269	3,519,324	743,378	-	-
$4,000 under $5,000	3,730,548	16,741,504	3,812,461	5,779,537	3,444,594	7,358,750	3,387,964	1,152,404	(*)	(*)
$5,000 under $6,000	3,283,324	18,016,501	3,387,178	5,260,992	3,176,052	9,459,573	3,150,714	1,534,115	(*)	(*)
$6,000 under $7,000	2,728,716	17,711,809	2,827,803	4,649,959	2,682,799	10,272,504	2,669,355	1,700,427	-	-
$7,000 under $8,000	2,459,751	18,386,113	2,556,740	4,576,282	2,445,868	11,262,634	2,436,135	1,900,405	-	-
$8,000 under $9,000	2,163,877	18,367,609	2,369,543	4,204,722	2,158,965	11,795,473	2,151,283	2,032,039	(*)	(*)
$9,000 under $10,000	1,877,673	17,814,142	2,297,157	3,623,202	1,877,672	11,893,783	1,874,219	2,091,253	-	-
$10,000 under $11,000	1,602,709	16,814,120	2,169,093	3,227,119	1,602,045	11,418,006	1,600,015	2,022,650	-	-
$11,000 under $12,000	1,346,875	15,477,668	1,981,881	2,748,568	1,346,875	10,747,219	1,345,556	1,930,290	(*)	(*)
$12,000 under $13,000	1,018,797	12,716,222	1,521,459	2,093,061	1,018,797	9,101,702	1,018,145	1,653,899	(*)	(*)
$13,000 under $14,000	752,660	10,144,498	1,124,953	1,549,392	752,660	7,470,152	751,952	1,390,369	-	-
$14,000 under $15,000	555,219	8,037,051	831,042	1,140,794	555,219	6,065,216	554,792	1,142,159	(*)	(*)
$15,000 under $20,000	1,163,074	19,573,564	1,736,763	2,354,647	1,163,074	15,482,154	1,162,329	3,060,333	365	645
$20,000 under $25,000	239,755	5,257,135	358,901	482,610	239,755	4,415,625	239,685	947,087		
$25,000 under $30,000	61,566	1,667,544	91,976	124,883	61,566	1,450,685	61,463	336,446		
$30,000 under $50,000	53,777	1,958,205	80,587	114,645	53,777	1,762,973	53,528	460,408		
$50,000 under $100,000	9,149	584,776	13,612	19,322	9,149	551,843	9,135	187,442	570	944
$100,000 under $200,000	974	125,147	1,446	1,957	974	121,744	968	53,522	152	529
$200,000 under $500,000	109	30,266	160	210	109	29,895	109	16,197	35	318
$500,000 under $1,000,000	[1]12	[1]8,710	[1]18	[1]22	[1]12	[1]8,670	[1]12	[1]5,365	[1]4	[1]99
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Taxable returns, total	30,629,699	219,591,737	34,859,661	46,763,516	30,629,656	137,968,671	30,629,643	24,735,288	1,323	2,858
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	1,067,453	1,950,785	1,058,911	723,436	1,067,436	168,523	1,067,436	24,123	(*)	(*)
$2,000 under $3,000	3,574,970	8,897,341	3,648,117	2,815,467	3,574,957	2,433,774	3,574,957	350,966	(*)	(*)
$3,000 under $4,000	3,519,324	12,327,822	3,597,931	3,776,048	3,519,324	4,953,843	3,519,324	743,378	-	-
$4,000 under $5,000	3,387,966	15,230,193	3,457,843	4,462,304	3,387,965	7,310,047	3,387,964	1,152,404	(*)	(*)
$5,000 under $6,000	3,150,726	17,300,707	3,248,050	4,633,415	3,150,714	9,419,249	3,150,714	1,534,115	(*)	(*)
$6,000 under $7,000	2,669,355	17,329,600	2,765,514	4,321,141	2,669,355	10,242,945	2,669,355	1,700,427	-	-
$7,000 under $8,000	2,436,135	18,212,184	2,531,943	4,447,936	2,436,135	11,232,305	2,436,135	1,900,405	-	-
$8,000 under $9,000	2,151,287	18,261,216	2,356,504	4,143,875	2,151,287	11,760,837	2,151,283	2,032,039	(*)	(*)
$9,000 under $10,000	1,874,219	17,781,692	2,292,941	3,611,623	1,874,219	11,877,128	1,874,219	2,091,253	-	-
$10,000 under $11,000	1,600,015	16,785,795	2,165,412	3,213,514	1,600,015	11,406,870	1,600,015	2,022,650	-	-
$11,000 under $12,000	1,345,556	15,462,543	1,979,931	2,743,809	1,345,556	10,738,803	1,345,556	1,930,290	(*)	(*)
$12,000 under $13,000	1,018,145	12,708,079	1,520,481	2,090,209	1,018,145	9,097,389	1,018,145	1,653,899	(*)	(*)
$13,000 under $14,000	751,952	10,134,975	1,123,891	1,546,940	751,952	7,464,144	751,952	1,390,369	-	-
$14,000 under $15,000	554,793	8,030,882	830,403	1,139,203	554,793	6,061,276	554,792	1,142,159	(*)	(*)
$15,000 under $20,000	1,162,333	19,560,939	1,735,651	2,352,108	1,162,333	15,473,180	1,162,329	3,060,333	365	645
$20,000 under $25,000	239,685	5,255,674	358,797	482,376	239,685	4,414,501	239,685	947,087		
$25,000 under $30,000	61,463	1,664,716	91,821	124,335	61,463	1,448,559	61,463	336,446		
$30,000 under $50,000	53,530	1,948,973	80,217	113,953	53,530	1,754,804	53,528	460,408		
$50,000 under $100,000	9,136	583,838	13,598	19,289	9,136	550,952	9,135	187,442	570	944
$100,000 under $200,000	968	124,274	1,437	1,941	968	120,896	968	53,522	152	529
$200,000 under $500,000	109	30,266	160	210	109	29,895	109	16,197	35	318
$500,000 under $1,000,000	[1]12	[1]8,710	[1]18	[1]22	[1]12	[1]8,670	[1]12	[1]5,365	[1]4	[1]99
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Total nontaxable returns	12,831,188	18,633,147	13,208,476	17,831,586	253,614	323,131	-	-	-	-
Returns under $5,000	24,142,870	55,533,800	24,717,821	28,422,713	11,737,902	14,981,950	11,550,248	2,270,883	(*)	(*)
Returns $5,000 under $10,000	12,513,341	90,296,174	13,438,422	22,315,158	12,341,356	54,683,968	12,281,706	9,258,238	(*)	(*)
Returns $10,000 under $15,000	5,276,260	63,189,560	7,628,427	10,758,935	5,275,596	44,802,296	5,270,460	8,139,367	(*)	(*)
Returns $15,000 or more	1,528,416	29,205,348	2,283,461	3,098,297	1,528,416	23,823,590	1,527,229	5,066,799	1,126	2,536

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Joint returns of husbands and wives									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	17,114,460	138,768,868	20,488,638	41,059,606	13,941,950	81,675,512	13,786,090	14,355,132	804	1,829
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	446,028	248,454	467,543	1,002,557	-	-	-	-	-	-
$1,000 under $2,000	838,422	1,287,882	877,038	1,922,299	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	1,120,185	2,817,480	1,174,770	2,503,779	219,757	64,155	213,774	8,681	(*)	(*)
$3,000 under $4,000	1,365,580	4,782,344	1,430,477	3,260,073	787,552	562,402	755,577	76,871	-	-
$4,000 under $5,000	1,391,077	6,273,840	1,456,726	3,421,338	1,140,554	1,582,944	1,085,526	219,834	(*)	(*)
$5,000 under $6,000	1,283,194	7,045,988	1,338,898	3,286,957	1,184,763	2,508,339	1,159,709	360,060	(*)	(*)
$6,000 under $7,000	1,310,195	8,509,399	1,370,873	3,289,874	1,264,420	3,887,105	1,252,124	578,307	-	-
$7,000 under $8,000	1,373,016	10,289,808	1,438,529	3,503,989	1,359,133	5,356,835	1,349,462	831,895	-	-
$8,000 under $9,000	1,331,374	11,323,967	1,468,656	3,365,048	1,328,460	6,492,321	1,322,778	1,043,124	(*)	(*)
$9,000 under $10,000	1,231,114	11,708,433	1,519,072	3,011,986	1,231,113	7,177,376	1,227,692	1,182,263	-	-
$10,000 under $11,000	1,168,311	12,263,942	1,591,714	2,789,375	1,167,647	7,882,952	1,165,618	1,323,764	-	-
$11,000 under $12,000	1,031,630	11,859,801	1,525,742	2,451,141	1,031,630	7,882,918	1,030,311	1,348,981	(*)	(*)
$12,000 under $13,000	842,805	10,524,485	1,261,667	1,917,446	842,805	7,345,372	842,155	1,291,091	(*)	(*)
$13,000 under $14,000	611,198	8,235,264	915,363	1,405,721	611,198	5,914,180	610,623	1,060,238	-	-
$14,000 under $15,000	466,146	6,747,156	698,579	1,055,717	466,146	4,992,860	465,720	910,409	-	-
$15,000 under $20,000	993,735	16,729,396	1,487,755	2,187,644	993,735	13,053,998	992,990	2,505,924	(*)	(*)
$20,000 under $25,000	206,287	4,519,085	309,124	447,902	206,287	3,762,059	206,217	783,934	(*)	(*)
$25,000 under $30,000	51,290	1,388,263	76,904	113,794	51,290	1,197,565	51,187	267,563	(*)	(*)
$30,000 under $50,000	44,712	1,625,905	67,034	103,690	44,712	1,455,182	44,465	366,335	(*)	(*)
$50,000 under $100,000	7,351	469,472	10,963	17,390	7,351	441,119	7,337	144,354	364	690
$100,000 under $200,000	728	92,153	1,087	1,692	728	89,375	722	37,480	73	311
$200,000 under $500,000	[1]72	19,623	108	173	72	19,342	72	9,925	25	246
$500,000 under $1,000,000	[1]10	[1]6,728	[1]16	[1]21	[1]10	[1]6,692	[1]10	[1]4,052	[1]4	[1]99
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	13,786,142	130,137,077	16,993,638	31,715,649	13,786,100	81,427,895	13,786,090	14,355,132	804	1,829
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	213,787	574,443	223,424	288,810	213,774	62,226	213,774	8,681	(*)	(*)
$3,000 under $4,000	755,577	2,687,274	790,075	1,347,873	755,577	549,325	755,577	76,871	-	-
$4,000 under $5,000	1,085,528	4,923,854	1,136,021	2,250,435	1,085,527	1,537,398	1,085,526	219,834	(*)	(*)
$5,000 under $6,000	1,159,721	6,379,627	1,209,175	2,701,632	1,159,709	2,468,827	1,159,709	360,060	(*)	(*)
$6,000 under $7,000	1,252,124	8,135,415	1,309,895	2,963,975	1,252,124	3,861,545	1,252,124	578,307	-	-
$7,000 under $8,000	1,349,462	10,116,323	1,413,797	3,375,721	1,349,462	5,326,805	1,349,462	831,895	-	-
$8,000 under $9,000	1,322,780	11,252,330	1,459,343	3,321,733	1,322,780	6,471,253	1,322,778	1,043,124	(*)	(*)
$9,000 under $10,000	1,227,692	11,676,283	1,514,894	3,000,435	1,227,692	7,160,954	1,227,692	1,182,263	-	-
$10,000 under $11,000	1,165,618	12,235,627	1,588,034	2,775,770	1,165,618	7,871,823	1,165,618	1,323,764	-	-
$11,000 under $12,000	1,030,311	11,844,676	1,523,793	2,446,381	1,030,311	7,874,502	1,030,311	1,348,981	(*)	(*)
$12,000 under $13,000	842,155	10,516,366	1,260,692	1,914,595	842,155	7,341,079	842,155	1,291,091	(*)	(*)
$13,000 under $14,000	610,623	8,227,541	914,501	1,403,403	610,623	5,909,637	610,623	1,060,238	-	-
$14,000 under $15,000	465,720	6,740,987	697,940	1,054,126	465,720	4,988,920	465,720	910,409	-	-
$15,000 under $20,000	992,994	16,716,772	1,486,643	2,185,105	992,994	13,045,023	992,990	2,505,924	(*)	(*)
$20,000 under $25,000	206,217	4,517,624	309,019	447,669	206,217	3,760,935	206,217	783,934	(*)	(*)
$25,000 under $30,000	51,187	1,385,435	76,750	113,246	51,187	1,195,439	51,187	267,563	(*)	(*)
$30,000 under $50,000	44,467	1,616,735	66,666	103,002	44,467	1,447,067	44,465	366,335	(*)	(*)
$50,000 under $100,000	7,338	468,534	10,949	17,358	7,338	440,228	7,337	144,354	364	690
$100,000 under $200,000	722	91,280	1,078	1,676	722	88,526	722	37,480	73	311
$200,000 under $500,000	72	19,623	108	173	72	19,342	72	9,925	25	246
$500,000 under $1,000,000	[1]10	[1]6,728	[1]16	[1]21	[1]10	[1]6,692	[1]10	[1]4,052	[1]4	[1]99
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total nontaxable returns	3,328,318	8,631,796	3,495,002	9,343,957	155,850	247,614	-	-	-	-
Returns under $5,000	5,161,292	15,410,000	5,406,554	12,110,047	2,150,450	2,209,921	2,056,898	305,433	(*)	(*)
[illegible]	6,528,893	48,877,595	7,136,027	16,457,853	6,367,889	25,421,976	6,311,765	3,995,648	(*)	(*)
Returns $10,000 under $15,000	4,120,090	49,630,649	5,993,065	9,619,400	4,119,426	34,018,282	4,114,427	5,934,483	(*)	(*)
Returns $15,000 or more	1,304,185	24,850,626	1,952,988	2,872,306	1,304,185	20,025,332	1,303,000	4,119,567	611	1,651

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Total									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preference	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	1,459,585	5,454,746	848,255	2,098,244	987,848	2,938,072	985,131	531,484	(*)	(*)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	218,561	126,099	112,228	246,129	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	252,211	372,456	130,136	321,460	96,165	40,045	94,157	5,605	(*)	(*)
$2,000 under $3,000	223,954	552,182	115,198	329,947	167,789	159,769	167,647	23,845	-	-
$3,000 under $4,000	176,291	618,452	91,272	275,309	147,383	271,252	147,383	42,519	-	-
$4,000 under $5,000	186,811	833,986	106,877	296,810	176,468	436,194	176,185	71,849	-	-
$5,000 under $6,000	133,986	740,095	93,626	196,316	133,703	450,369	133,561	76,858	-	-
$6,000 under $7,000	94,450	617,986	70,652	136,731	94,450	410,603	94,308	73,412	-	-
$7,000 under $8,000	62,816	463,870	46,131	105,502	62,816	312,237	62,816	57,135	-	-
$8,000 under $9,000	34,918	295,848	25,739	66,423	32,920	203,759	32,920	38,647	-	-
$9,000 under $10,000	29,941	280,389	21,815	43,775	29,941	214,800	29,941	43,096	-	-
$10,000 under $11,000	20,215	210,397	15,161	41,664	20,215	153,572	20,215	31,289	-	-
$11,000 under $12,000	10,490	119,992	7,868	15,478	10,490	96,646	10,490	20,609	-	-
$12,000 under $13,000	4,172	51,605	3,129	4,736	4,172	43,740	4,172	9,273	-	-
$13,000 under $14,000	3,720	49,875	3,309	5,009	3,720	41,556	3,720	9,540	-	-
$14,000 under $15,000	1,528	22,045	1,146	3,407	1,528	17,493	1,528	4,065	-	-
$15,000 under $20,000	4,902	80,394	3,508	8,711	4,902	68,176	4,902	17,284	-	-
$20,000 under $25,000	615	18,023	457	832	615	16,736	615	5,793	(*)	(*)
$25,000 under $30,000									-	-
$30,000 under $50,000									-	-
$50,000 under $100,000									-	-
$100,000 under $200,000	4	1,052	3	5	4	1,044	4	654	(*)	(*)
$200,000 under $500,000	-	-	-	-	-	-	-	-	1	7
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	985,132	4,809,471	601,414	1,272,281	985,131	2,935,779	985,131	531,484	(*)	(*)
Zero adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	94,158	153,434	48,165	66,434	94,157	38,834	94,157	5,605	(*)	(*)
$2,000 under $3,000	167,647	420,449	85,651	175,193	167,647	159,605	167,647	23,845	-	-
$3,000 under $4,000	147,383	517,841	76,145	170,444	147,383	271,252	147,383	42,519	-	-
$4,000 under $5,000	176,185	786,381	100,695	249,546	176,185	436,140	176,185	71,849	-	-
$5,000 under $6,000	133,561	737,875	93,356	194,404	133,561	450,115	133,561	76,858	-	-
$6,000 under $7,000	94,308	617,078	70,545	136,540	94,308	409,993	94,308	73,412	-	-
$7,000 under $8,000	62,816	463,870	46,131	105,502	62,816	312,237	62,816	57,135	-	-
$8,000 under $9,000	32,920	278,238	24,240	50,239	32,920	203,759	32,920	38,647	-	-
$9,000 under $10,000	29,941	280,389	21,815	43,775	29,941	214,800	29,941	43,096	-	-
$10,000 under $11,000	20,215	210,397	15,161	41,664	20,215	153,572	20,215	31,289	-	-
$11,000 under $12,000	10,490	119,992	7,868	15,478	10,490	96,646	10,490	20,609	-	-
$12,000 under $13,000	4,172	51,605	3,129	4,736	4,172	43,740	4,172	9,273	-	-
$13,000 under $14,000	3,720	49,875	3,309	5,009	3,720	41,556	3,720	9,540	-	-
$14,000 under $15,000	1,528	22,045	1,146	3,407	1,528	17,493	1,528	4,065	-	-
$15,000 under $20,000	4,902	80,394	3,508	8,711	4,902	68,176	4,902	17,284	-	-
$20,000 under $25,000	615	18,023	457	832	615	16,736	615	5,793	(*)	(*)
$25,000 under $30,000									-	-
$30,000 under $50,000									-	-
$50,000 under $100,000									-	-
$100,000 under $200,000	4	1,052	3	5	4	1,044	4	654	(*)	(*)
$200,000 under $500,000	-	-	-	-	-	-	-	-	1	7
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	474,453	645,275	246,841	825,963	(*)	(*)	-	-	-	-
Returns under $5,000	1,057,828	2,503,175	555,710	1,469,654	588,372	907,341	585,939	143,829	(*)	(*)
Returns $5,000 under $10,000	356,111	2,398,188	257,961	548,747	353,830	1,591,767	353,546	289,147	-	-
Returns $10,000 under $15,000	40,125	453,915	30,613	70,294	40,125	353,008	40,125	74,776	-	-
Returns $15,000 or more	5,521	99,469	3,966	9,548	5,521	85,955	5,521	23,732	(*)	(*)

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,169,425	4,496,727	682,502	1,428,422	854,590	2,615,843	851,873	472,474	(*)	(*)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	164,139	94,759	83,844	158,294	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	192,612	284,511	98,951	191,413	89,603	38,160	87,595	5,338	(*)	(*)
$2,000 under $3,000	169,648	422,764	86,701	208,058	147,377	151,848	147,235	22,701	-	-
$3,000 under $4,000	138,684	483,674	71,684	181,490	122,693	241,568	122,693	38,056	-	-
$4,000 under $5,000	168,180	754,183	96,511	241,987	160,186	419,271	159,903	69,274	-	-
$5,000 under $6,000	113,510	625,585	78,901	144,254	113,510	402,430	113,368	68,969	-	-
$6,000 under $7,000	81,891	537,096	61,232	100,410	81,891	375,453	81,749	67,453	-	-
$7,000 under $8,000	46,827	345,918	34,639	61,185	46,827	250,094	46,827	46,129	-	-
$8,000 under $9,000	30,919	261,841	22,739	54,277	28,921	184,896	28,921	35,238	-	-
$9,000 under $10,000	27,942	261,501	20,315	39,727	27,942	201,458	27,942	40,511	-	-
$10,000 under $11,000	14,235	147,692	10,676	20,141	14,235	116,875	14,235	24,115	-	-
$11,000 under $12,000	9,162	104,867	6,872	12,341	9,162	85,654	9,162	18,342	-	-
$12,000 under $13,000	4,172	51,605	3,129	4,736	4,172	43,740	4,172	9,273	-	-
$13,000 under $14,000	2,392	32,218	2,479	2,420	2,392	27,319	2,392	6,284	-	-
$14,000 under $15,000	1,528	22,045	1,146	3,407	1,528	17,493	1,528	4,065	-	-
$15,000 under $20,000	3,147	52,083	2,360	3,912	3,147	45,811	3,147	11,679	-	-
$20,000 under $25,000	434	13,543	321	367	434	12,855	434	4,509	(*)	(*)
$25,000 under $30,000									-	-
$30,000 under $50,000									-	-
$50,000 under $100,000									-	-
$100,000 under $200,000	3	842	2	3	3	837	3	527	(*)	(*)
$200,000 under $500,000	-	-	-	-	-	-	-	-	1	7
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	851,874	4,096,998	517,826	965,620	851,873	2,613,551	851,873	472,474	(*)	(*)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	87,596	143,483	44,720	61,814	87,595	36,949	87,595	5,338	(*)	(*)
$2,000 under $3,000	147,235	370,210	74,934	143,591	147,235	151,684	147,235	22,701	-	-
$3,000 under $4,000	122,693	428,329	63,289	123,472	122,693	241,568	122,693	38,056	-	-
$4,000 under $5,000	159,903	716,836	91,660	205,959	159,903	419,217	159,903	69,274	-	-
$5,000 under $6,000	113,368	624,874	78,827	143,870	113,368	402,177	113,368	68,969	-	-
$6,000 under $7,000	81,749	536,188	61,126	100,219	81,749	374,843	81,749	67,453	-	-
$7,000 under $8,000	46,827	345,918	34,639	61,185	46,827	250,094	46,827	46,129	-	-
$8,000 under $9,000	28,921	244,231	21,241	38,094	28,921	184,896	28,921	35,238	-	-
$9,000 under $10,000	27,942	261,501	20,315	39,727	27,942	201,458	27,942	40,511	-	-
$10,000 under $11,000	14,235	147,692	10,676	20,141	14,235	116,875	14,235	24,115	-	-
$11,000 under $12,000	9,162	104,867	6,872	12,341	9,162	85,654	9,162	18,342	-	-
$12,000 under $13,000	4,172	51,605	3,129	4,736	4,172	43,740	4,172	9,273	-	-
$13,000 under $14,000	2,392	32,218	2,479	2,420	2,392	27,319	2,392	6,284	-	-
$14,000 under $15,000	1,528	22,045	1,146	3,407	1,528	17,493	1,528	4,065	-	-
[illegible] under $20,000	3,147	52,083	2,360	3,912	3,147	45,811	3,147	11,679	-	-
[illegible] under $25,000	434	13,543	321	367	434	12,855	434	4,509	(*)	(*)
[illegible] under $30,000									-	-
[illegible] under $50,000									-	-
[illegible] under $100,000									-	-
$100,000 under $200,000	3	842	2	3	3	837	3	527	(*)	(*)
$200,000 under $500,000	-	-	-	-	-	-	-	-	1	7
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
[illegible]	317,551	399,727	164,678	462,805	(*)	(*)	-	-	-	-
Returns under $5,000	833,263	2,039,890	437,691	981,243	520,426	850,929	517,993	135,381	(*)	(*)
Returns $5,000 under $10,000	301,089	2,031,941	217,827	399,854	299,091	1,414,332	298,807	258,301	-	-
Returns $10,000 under $15,000	31,489	358,427	24,302	43,044	31,489	291,081	31,489	62,079	-	-
Returns $15,000 or more	3,584	66,467	2,682	4,283	3,584	59,502	3,584	16,716	(*)	(*)

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Separate returns of husbands and wives: Spouse not filing									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	290,160	958,025	165,749	669,819	133,258	322,228	133,258	59,008	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	54,422	31,340	28,384	87,835	-	-	-	-	-	-
$1,000 under $2,000	59,599	87,946	31,185	130,047	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	54,306	129,418	28,497	121,888	20,412	7,921	20,412	1,144	-	-
$3,000 under $4,000	37,607	134,779	19,588	93,819	24,690	29,684	24,690	4,463	-	-
$4,000 under $5,000	18,631	79,803	10,366	54,822	16,282	16,923	16,282	2,574	-	-
$5,000 under $6,000	20,476	114,510	14,724	52,062	20,193	47,939	20,193	7,889	-	-
$6,000 under $7,000									-	-
$7,000 under $8,000	34,546	251,738	25,409	96,830	34,546	129,496	34,546	22,957	-	-
$8,000 under $9,000									-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	7,308	77,831	5,481	24,660	7,308	47,690	7,308	9,441	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$100,000 under $200,000	(3) -	(3) -	(3) -	(3) -	(3) -	(3) -	(3) -	(3) -	-	-
$200,000 under $500,000										
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	133,258	712,475	83,586	306,661	133,258	322,228	133,258	59,008	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	20,412	50,239	10,716	31,602	20,412	7,921	20,412	1,144	-	-
$3,000 under $4,000	24,690	89,512	12,857	46,972	24,690	29,684	24,690	4,463	-	-
$4,000 under $5,000	16,282	69,544	9,034	43,587	16,282	16,923	16,282	2,574	-	-
$5,000 under $6,000	20,193	113,001	14,529	50,534	20,193	47,939	20,193	7,889	-	-
$6,000 under $7,000									-	-
$7,000 under $8,000	34,546	251,738	25,409	96,830	34,546	129,496	34,546	22,957	-	-
$8,000 under $9,000									-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	7,308	77,831	5,481	24,660	7,308	47,690	7,308	9,441	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	156,902	245,546	82,163	363,157	-	-	-	-	-	-
Returns under $5,000	224,565	463,285	118,019	488,411	67,946	56,412	67,946	8,448	-	-
Returns $5,000 under $10,000	55,022	366,247	40,134	148,893	54,739	177,435	54,739	30,846	-	-
Returns $10,000 under $15,000	8,636	95,488	6,311	27,250	8,636	61,927	8,636	12,697	-	-
Returns $15,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of heads of households									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	2,416,336	12,732,388	2,627,732	3,818,204	1,922,496	6,819,138	1,919,129	1,184,094	(*)	(*)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	93,719	54,318	98,419	130,176	-	-	-	-	-	-
$1,000 under $2,000	204,067	313,725	213,311	304,880	18,980	2,904	18,696	393	-	-
$2,000 under $3,000	292,220	731,974	306,645	456,239	141,962	82,908	141,820	11,898	-	-
$3,000 under $4,000	360,959	1,253,951	377,748	542,833	315,016	359,952	312,735	52,222	-	-
$4,000 under $5,000	350,961	1,569,227	368,509	568,158	338,688	641,675	338,546	97,895	-	-
$5,000 under $6,000	315,519	1,727,600	331,295	541,205	308,959	856,620	308,959	136,660	-	-
$6,000 under $7,000	213,683	1,392,495	224,367	328,104	213,683	840,024	213,257	139,351	-	-
$7,000 under $8,000	170,064	1,268,964	177,829	272,533	170,064	818,602	170,062	138,929	-	-
$8,000 under $9,000	138,749	1,174,571	152,162	238,421	138,749	783,988	138,749	136,019	-	-
$9,000 under $10,000	89,303	847,514	109,554	138,454	89,303	599,506	89,281	106,149	-	-
$10,000 under $11,000	62,307	652,738	83,677	95,736	62,307	473,325	62,307	86,963	-	-
$11,000 under $12,000	40,492	463,943	58,793	67,241	40,492	337,910	40,492	63,113	-	-
$12,000 under $13,000	25,406	316,840	37,706	40,182	25,406	238,952	25,406	45,951	-	-
$13,000 under $14,000	19,910	270,241	29,865	31,729	19,910	208,647	19,844	40,848	-	-
$14,000 under $15,000	12,447	180,560	18,670	18,661	12,447	143,230	12,447	28,729	-	-
$15,000 under $20,000	19,900	331,482	29,235	32,467	19,900	269,781	19,900	57,024	-	-
$20,000 under $25,000	3,783	83,466	5,675	5,933	3,783	71,858	3,783	16,419	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	1,900	64,458	2,850	3,576	1,900	58,033	1,898	15,733	-	-
$50,000 under $100,000	197	12,414	296	345	197	11,773	197	4,583	-	-
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	1,919,129	11,782,001	2,106,293	2,861,761	1,919,129	6,813,948	1,919,129	1,184,094	(*)	(*)
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	18,696	35,056	19,447	12,768	18,696	2,840	18,696	393	-	-
$2,000 under $3,000	141,820	371,398	148,727	139,832	141,820	82,839	141,820	11,898	-	-
$3,000 under $4,000	312,735	1,089,861	327,012	405,700	312,735	357,149	312,735	52,222	-	-
$4,000 under $5,000	338,546	1,516,690	355,473	519,800	338,546	641,417	338,546	97,895	-	-
$5,000 under $6,000	308,959	1,691,427	324,407	510,400	308,959	856,620	308,959	136,660	-	-
$6,000 under $7,000	213,257	1,389,668	223,920	326,765	213,257	838,984	213,257	139,351	-	-
$7,000 under $8,000	170,062	1,268,949	177,827	272,529	170,062	818,593	170,062	138,929	-	-
$8,000 under $9,000	138,749	1,174,571	152,162	238,421	138,749	783,988	138,749	136,019	-	-
$9,000 under $10,000	89,281	847,305	109,527	138,439	89,281	599,338	89,281	106,149	-	-
$10,000 under $11,000	62,307	652,738	83,677	95,736	62,307	473,325	62,307	86,963	-	-
$11,000 under $12,000	40,492	463,943	58,793	67,241	40,492	337,910	40,492	63,113	-	-
$12,000 under $13,000	25,406	316,840	37,706	40,182	25,406	238,952	25,406	45,951	-	-
$13,000 under $14,000	19,844	269,329	29,766	31,640	19,844	207,923	19,844	40,848	-	-
$14,000 under $15,000	12,447	180,560	18,670	18,661	12,447	143,230	12,447	28,729	-	-
$15,000 under $20,000	19,900	331,482	29,235	32,467	19,900	269,781	19,900	57,024	-	-
$20,000 under $25,000	3,783	83,466	5,675	5,933	3,783	71,858	3,783	16,419	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	1,898	64,397	2,847	3,571	1,898	57,978	1,898	15,733	-	-
$50,000 under $100,000	197	12,414	296	345	197	11,773	197	4,583	-	-
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	497,207	950,387	521,439	956,443	(*)	(*)	-	-	-	-
[illegible] under $5,000	1,301,926	3,923,196	1,364,632	2,002,286	814,646	1,087,440	811,797	162,408	-	-
$5,000 under $10,000	927,318	6,411,145	995,208	1,518,717	920,758	3,898,741	920,308	657,107	-	-
$10,000 under $15,000	160,562	1,884,322	228,710	253,548	160,562	1,402,064	160,496	265,603	-	-
$15,000 or more	26,530	513,726	39,179	43,652	26,530	430,896	26,528	98,973	(*)	(*)

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	134,966	555,924	146,495	236,578	63,781	263,771	63,781	44,336	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	24,380	12,740	25,556	35,779	-	-	-	-	-	-
$1,000 under $2,000	30,243	47,766	31,755	48,043	-	-	-	-	-	-
$2,000 under $3,000	37,088	129,907	38,946	74,721	20,668	26,523	20,668	3,592	-	-
$3,000 under $4,000									-	-
$4,000 under $5,000									-	-
$5,000 under $6,000	16,180	93,247	16,989	31,845	16,038	44,418	16,038	6,677	-	-
$6,000 under $7,000									-	-
$7,000 under $8,000	16,412	132,264	17,875	29,476	16,412	84,913	16,412	13,897	-	-
$8,000 under $9,000									-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	6,315	68,201	8,850	9,614	6,315	49,739	6,315	8,584	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	2,745	38,033	4,119	3,881	2,745	30,035	2,745	5,543	-	-
$13,000 under $14,000									-	-
$14,000 under $15,000									-	-
$15,000 under $20,000	1,603	33,766	2,405	3,219	1,603	28,143	1,603	6,043	-	-
$20,000 under $25,000									-	-
$25,000 under $30,000									-	-
$30,000 under $50,000									-	-
$50,000 under $100,000									-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	63,781	449,009	71,791	113,453	63,781	263,771	63,781	44,336	-	-
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	20,668	84,410	21,702	36,185	20,668	26,523	20,668	3,592	-	-
$3,000 under $4,000									-	-
$4,000 under $5,000									-	-
$5,000 under $6,000	16,038	92,335	16,840	31,078	16,038	44,418	16,038	6,677	-	-
$6,000 under $7,000									-	-
$7,000 under $8,000	16,412	132,264	17,875	29,476	16,412	84,913	16,412	13,897	-	-
$8,000 under $9,000									-	-
$9,000 under $10,000									-	-
$10,000 under $11,000	6,315	68,201	8,850	9,614	6,315	49,739	6,315	8,584	-	-
$11,000 under $12,000									-	-
$12,000 under $13,000	2,745	38,033	4,119	3,881	2,745	30,035	2,745	5,543	-	-
$13,000 under $14,000									-	-
$14,000 under $15,000									-	-
$15,000 under $20,000	1,603	33,766	2,405	3,219	1,603	28,143	1,603	6,043	-	-
$20,000 under $25,000									-	-
$25,000 under $30,000									-	-
$30,000 under $50,000									-	-
$50,000 under $100,000									-	-
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	71,185	106,916	74,704	123,125	-	-	-	-	-	-
Returns under $5,000	91,711	190,413	96,257	158,544	20,668	26,523	20,668	3,592	-	-
Returns $5,000 under $10,000	32,592	225,512	34,864	61,321	32,450	129,330	32,450	20,574	-	-
Returns $10,000 under $15,000	9,060	106,235	12,967	13,494	9,060	79,774	9,060	14,127	-	-
Returns $15,000 or more	1,603	33,766	2,405	3,218	1,603	28,143	1,603	6,044	-	-

Footnotes at end of table.

Table 2.4--RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons not heads of households or surviving spouses									
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Additional tax for tax preferences	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	22,335,540	80,712,951	23,957,027	17,382,474	13,967,195	46,595,314	13,875,512	8,620,244	511	838
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	4,591,392	2,515,816	4,807,372	3,249,193	-	-	-	-	-	-
$1,000 under $2,000	4,467,792	6,585,321	4,682,375	3,341,582	957,254	126,995	952,562	18,079	-	-
$2,000 under $3,000	3,315,533	8,153,941	3,467,405	2,611,452	3,108,674	2,148,487	3,049,458	306,381	-	-
$3,000 under $4,000	2,365,945	8,242,801	2,470,030	2,010,462	2,321,085	3,796,143	2,297,350	570,829	-	-
$4,000 under $5,000	1,789,451	8,009,138	1,867,485	1,469,494	1,776,753	4,679,101	1,775,576	760,332	-	-
$5,000 under $6,000	1,539,433	8,441,101	1,611,608	1,216,408	1,537,435	5,614,386	1,537,293	956,070	-	-
$6,000 under $7,000	1,105,400	7,160,399	1,156,674	883,511	1,105,400	5,120,214	1,104,820	907,147	-	-
$7,000 under $8,000	845,718	6,302,959	885,708	678,842	845,718	4,738,409	845,658	866,587	-	-
$8,000 under $9,000	652,559	5,521,386	716,242	524,817	652,559	4,280,327	650,559	808,457	(*)	(*)
$9,000 under $10,000	525,317	4,957,890	644,130	424,941	525,317	3,888,819	525,307	757,500	-	-
$10,000 under $11,000	346,940	3,634,812	471,753	292,593	346,940	2,870,466	346,939	574,150	-	-
$11,000 under $12,000	262,884	3,017,960	387,417	212,847	262,884	2,417,697	262,884	495,487	-	-
$12,000 under $13,000	145,399	1,810,560	217,434	129,282	145,399	1,463,844	145,397	305,820	-	-
$13,000 under $14,000	117,639	1,586,536	176,126	106,542	117,639	1,303,868	117,572	279,414	-	-
$14,000 under $15,000	73,561	1,064,570	110,342	60,934	73,561	893,294	73,560	195,508	(*)	(*)
$15,000 under $20,000	143,817	2,420,260	215,186	124,446	143,817	2,080,629	143,817	478,314	(*)	(*)
$20,000 under $25,000	28,805	635,970	42,989	26,878	28,805	566,103	28,805	143,210	(*)	(*)
$25,000 under $30,000	9,097	247,588	13,472	9,203	9,097	224,913	9,097	61,531	(*)	(*)
$30,000 under $50,000	7,063	263,803	10,594	7,287	7,063	245,923	7,063	77,102	(*)	(*)
$50,000 under $100,000	1,533	98,320	2,299	1,494	1,533	94,527	1,533	36,520	206	254
$100,000 under $200,000	228	30,506	334	234	228	29,938	228	15,030	74	212
$200,000 under $500,000	[1]34	[1]11,314	[1]52	[1]32	[1]34	[1]11,231	[1]34	[1]6,776	9	66
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
Taxable returns, total	13,875,515	72,414,181	15,086,537	10,800,373	13,875,515	46,527,276	13,875,512	8,620,244	511	838
No adjusted gross income	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	952,562	1,758,696	990,474	641,723	952,562	126,500	952,562	18,079	-	-
$2,000 under $3,000	3,049,458	7,524,465	3,187,945	2,208,583	3,049,458	2,127,937	3,049,458	306,381	-	-
$3,000 under $4,000	2,297,350	8,009,812	2,398,105	1,842,109	2,297,350	3,769,598	2,297,350	570,829	-	-
$4,000 under $5,000	1,775,576	7,948,479	1,852,916	1,419,306	1,775,576	4,676,256	1,775,576	760,332	-	-
$5,000 under $6,000	1,537,293	8,430,060	1,609,361	1,206,872	1,537,293	5,613,827	1,537,293	956,070	-	-
$6,000 under $7,000	1,104,820	7,156,821	1,156,065	882,890	1,104,820	5,117,865	1,104,820	907,147	-	-
$7,000 under $8,000	845,658	6,302,530	885,645	678,768	845,658	4,738,117	845,658	866,587	-	-
$8,000 under $9,000	650,561	5,504,242	714,014	523,469	650,561	4,266,759	650,559	808,457	(*)	(*)
$9,000 under $10,000	525,307	4,957,799	644,118	424,928	525,307	3,888,754	525,307	757,500	-	-
$10,000 under $11,000	346,939	3,634,802	471,752	292,592	346,939	2,870,458	346,939	574,150	-	-
$11,000 under $12,000	262,884	3,017,960	387,417	212,847	262,884	2,417,697	262,884	495,487	-	-
$12,000 under $13,000	145,397	1,810,535	217,431	129,281	145,397	1,463,823	145,397	305,820	-	-
$13,000 under $14,000	117,572	1,585,649	176,026	106,497	117,572	1,303,127	117,572	279,414	-	-
$14,000 under $15,000	73,561	1,064,570	110,342	60,934	73,561	893,294	73,560	195,508	(*)	(*)
$15,000 under $20,000	143,817	2,420,260	215,186	124,446	143,817	2,080,629	143,817	478,314	(*)	(*)
$20,000 under $25,000	28,805	635,970	42,989	26,878	28,805	566,103	28,805	143,210	(*)	(*)
$25,000 under $30,000	9,097	247,588	13,472	9,203	9,097	224,913	9,097	61,531	(*)	(*)
$30,000 under $50,000	7,063	263,803	10,594	7,287	7,063	245,923	7,063	77,102	(*)	(*)
$50,000 under $100,000	1,533	98,320	2,299	1,494	1,533	94,527	1,533	36,520	206	254
$100,000 under $200,000	228	30,506	334	234	228	29,938	228	15,030	74	212
$200,000 under $500,000	[1]34	[1]11,314	[1]52	[1]32	[1]34	[1]11,231	[1]34	[1]6,776	9	66
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-	-
Total nontaxable returns	8,460,025	8,298,771	8,870,493	6,582,102	91,680	68,037	-	-	-	-
Returns under $5,000	16,530,113	33,507,017	17,294,668	12,682,182	8,163,766	10,750,726	8,074,946	1,655,621	-	-
Returns $5,000 under $10,000	4,668,427	32,383,735	5,014,362	3,728,520	4,666,429	23,642,154	4,663,637	4,295,762	(*)	(*)
Returns $10,000 under $15,000	946,423	11,114,439	1,363,071	802,198	946,423	8,949,169	946,352	1,850,379	(*)	(*)
Returns $15,000 or more	190,577	3,707,761	284,924	169,573	190,577	3,253,264	190,577	818,483	508	805

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1] Includes adjusted gross income class $200,000 to $500,000 and/or $500,000 to $1,000,000 and/or $1,000,000 or more to avoid disclosure of confidential data.
[2] Included in footnote 1 to avoid disclosure of confidential data.
[3] Estimate is not shown separately to avoid disclosure of confidential data. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 2.5--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Sources of income or loss	Total returns		Joint returns of husbands and wives		Separate returns of husbands and wives						Returns of heads of households		Returns of surviving spouses		Returns of single persons not heads of households or surviving spouses	
					Total		Spouse filing		Spouse not filing							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Adjusted gross income (less deficit)	43,460,887	238,224,880	17,114,460	138,768,870	1,459,585	5,454,747	1,169,425	4,496,725	290,160	958,022	2,416,336	12,732,389	134,966	555,925	22,335,540	80,712,951
Salaries and wages (gross)	39,290,973	208,429,246	15,091,048	120,312,464	1,363,382	5,133,075	1,093,391	4,229,230	269,991	903,845	2,286,906	11,884,796	112,614	442,026	20,437,023	70,656,884
Business and Profession:																
Net profit	1,967,974	7,543,757	1,424,439	6,018,875	45,681	109,833	38,345	96,833	7,336	13,000	57,815	182,569	5,070	19,108	434,969	1,213,375
Net loss	394,972	520,663	292,390	404,871	8,441	9,947	5,787	8,707	2,654	1,240	12,411	15,599	(*)	(*)	81,680	90,100
Farm:																
Net profit	1,096,800	3,687,392	877,139	3,290,695	14,341	23,015	7,619	14,395	6,722	8,620	20,438	43,367	4,389	10,017	180,493	320,300
Net loss	638,348	1,097,359	541,550	969,910	4,237	5,465	2,963	4,003	1,274	1,462	12,532	19,235	2,549	3,088	77,480	99,659
Partnership:																
Net profit	450,900	2,157,495	299,111	1,587,258	9,824	43,709	9,824	43,709	-	-	9,253	35,096	-	-	132,712	491,433
Net loss	146,178	203,988	83,564	137,466	3,134	2,181	3,134	2,181	-	-	3,868	4,575	-	-	55,612	59,765
Small Business Corporations:																
Net profit	88,590	433,986	47,209	260,180	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	40,908	166,921
Net loss	24,918	68,170	16,546	50,459	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	7,838	14,937
Sales of capital assets:																
Net gain	2,135,732	2,751,810	1,297,007	1,763,625	26,943	33,203	23,593	31,827	3,350	1,376	57,158	82,540	9,294	15,955	745,330	856,487
Net loss	430,189	249,977	219,315	121,664	9,649	6,085	7,827	5,335	1,822	750	9,230	4,980	(*)	(*)	191,786	117,189
Sales of property *other* than capital assets:																
Net gain	172,423	167,833	144,384	144,156	(*)	(*)	(*)	(*)	(*)	(*)	2,202	2,814	(*)	(*)	24,495	19,352
Net loss	118,567	99,089	99,700	79,161	(*)	(*)	(*)	(*)	-	-	709	376	(*)	(*)	17,390	19,292
Dividends in adjusted gross income	2,582,244	2,229,289	1,040,190	720,099	36,484	44,090	30,350	34,559	6,134	9,532	91,674	93,432	10,672	10,131	1,403,224	1,361,536
Interest received	15,287,962	8,678,287	7,170,302	4,238,232	259,904	95,011	212,524	80,881	47,380	14,130	556,050	285,629	52,622	41,199	7,249,084	4,018,215
Pensions and annuities in adjusted gross income	1,703,208	3,926,910	904,665	2,251,458	18,584	37,452	14,588	30,802	3,996	6,649	45,812	93,000	6,780	15,694	727,367	1,529,307
Rents:																
Net income	1,481,815	1,505,648	919,840	963,188	18,734	14,399	15,875	10,966	2,859	3,433	52,251	43,273	3,709	3,230	487,281	481,558
Net loss	639,117	417,922	387,817	245,975	12,586	10,183	12,575	10,119	(*)	(*)	26,641	15,694	5,503	2,190	206,570	143,882
Royalties:																
Net income	201,978	232,106	119,840	141,485	(*)	(*)	(*)	(*)	-	-	2,572	4,510	(*)	(*)	78,345	85,210
Net loss	5,349	2,907	3,157	2,243	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	2,140	643
Estates and trusts:																
Net income	225,450	369,036	72,987	122,910	(*)	(*)	(*)	(*)	(*)	(*)	13,498	16,714	(*)	(*)	137,917	228,597
Net loss	14,686	6,631	7,269	3,816	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	3,417	896
Other sources (net)[1]	2,227,481	966,940	1,270,074	496,367	40,741	13,193	30,303	11,051	10,438	2,142	126,025	82,845	6,883	1,588	783,758	372,947
Statutory adjustments	2,121,227	2,188,318	1,378,436	1,526,715	51,003	59,489	46,342	57,394	4,661	2,096	76,369	59,218	(*)	(*)	615,254	542,808

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes State income tax refunds and alimony.

NOTE: Amount detail may not add to total because of rounding.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	43,460,887	238,224,880	39,290,973	208,429,246	1,967,974	7,543,757	394,972	520,663	1,096,800	3,687,392	638,348	1,097,359	450,900	2,157,495	146,178	203,988
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	5,374,080	2,957,427	4,821,177	2,810,865	160,742	99,465	43,129	72,946	96,581	45,999	60,158	96,274	16,246	10,609	22,029	51,000
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	234,807	[illegible]	43,608	64,491	134,800	138,136	58,226	101,927	[illegible]	[illegible]		
$2,000 under $3,000	4,965,274	12,290,234	4,244,078	10,090,111	232,573	413,905	38,293	55,094	128,203	191,368	58,971	105,170	42,109	83,545		
$3,000 under $4,000	4,280,233	14,937,485	3,687,577	12,466,880	191,278	448,069	30,768	44,056	115,434	237,878	60,632	98,540	39,690	83,397	24,792	22,244
$4,000 under $5,000	3,730,548	16,741,504	3,343,478	14,492,609	164,075	480,094	28,477	33,133	97,815	239,884	56,540	98,081	39,640	125,032		
$5,000 under $6,000	3,283,324	18,016,501	3,027,398	16,104,948	143,989	476,793	25,729	34,871	78,243	227,282	46,665	71,253	22,113	82,918		
$6,000 under $7,000	2,728,716	17,711,809	2,558,053	16,150,812	108,990	371,689	26,078	31,665	67,221	221,792	47,592	79,363	36,410	127,659	33,254	35,977
$7,000 under $8,000	2,459,751	18,386,113	2,309,581	16,839,849	101,475	412,607	22,565	25,838	58,638	228,070	43,714	66,777	15,244	72,195		
$8,000 under $9,000	2,163,877	18,367,609	2,065,308	16,988,185	87,377	379,083	25,148	25,784	49,896	219,326	38,173	55,416	29,710	155,317	12,884	10,844
$9,000 under $10,000	1,877,673	17,814,142	1,792,952	16,354,114	77,076	336,529	20,970	21,917	44,976	207,476	31,280	49,382	16,944	93,951	(*)	(*)
$10,000 under $11,000	1,602,709	16,814,120	1,528,724	15,427,497	77,291	362,219	15,906	15,881	39,006	188,414	31,104	51,271	19,753	96,386	5,940	4,231
$11,000 under $12,000	1,346,875	15,477,668	1,280,604	14,056,446	72,611	363,309	17,621	16,816	36,442	188,016	26,076	39,374	22,327	102,612	6,439	9,909
$12,000 under $13,000	1,018,797	12,716,222	969,352	11,577,883	58,678	316,684	14,900	17,832	27,523	158,537	17,922	27,209	14,071	64,808	5,761	7,180
$13,000 under $14,000	752,660	10,144,498	710,266	9,088,693	47,050	284,775	12,164	11,232	25,362	157,531	14,905	26,017	17,675	124,685	8,745	6,211
[illegible]	555,214	8,037,051	523,737	7,000,114	37,485	269,356	6,792	7,719	19,246	140,023	12,290	24,867	17,114	119,042		
$15,000 under $20,000	1,163,074	19,573,564	1,056,983	16,269,668	101,990	920,420	16,026	21,248	46,928	422,230	23,021	55,462	39,104	281,947	14,061	28,751
$20,000 under $25,000	239,755	5,257,135	199,734	3,612,310	36,022	490,854	4,004	6,607	16,577	205,074	5,762	16,658	18,090	177,109	3,800	10,121
$25,000 under $30,000	61,566	1,667,544	44,149	824,731	14,137	251,613	2,430	8,812	6,841	114,461	2,057	9,021	6,616	93,962	1,492	3,563
$30,000 under $50,000	53,777	1,958,205	34,012	677,786	16,603	421,687			6,044	122,988	2,405	15,018	8,650	164,502	2,033	5,905
$50,000 under $100,000	9,149	584,776	4,981	116,298	2,960	136,253	277	3,236	955	29,305	716	7,238	1,898	55,168	490	4,274
$100,000 under $200,000	974	125,147	512	19,875	240	21,545	76	1,048	62	3,308	124	2,506	223	10,413	96	1,634
$200,000 under $500,000	109	30,266	56	2,647	22	3,840	11	437	7	294	15	535	22	2,850	13	299
$500,000 under $1,000,000	12	8,710	8	1,839	3	677	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Taxable returns, total	30,629,699	219,591,737	28,421,066	193,897,284	1,308,800	6,516,846	262,661	307,814	657,070	2,936,042	428,760	701,572	359,209	1,976,896	112,579	141,081
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	-	-	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	1,067,453	1,950,785	1,012,826	1,817,641	19,236	26,239	13,930	16,796	(*)	(*)	16,191	25,159	(*)	(*)	4,757	6,652
[illegible]	3,574,970	8,897,341	3,258,142	7,874,299	92,045	166,718			43,145	60,194			18,652	33,871		
$3,000 under $4,000	3,519,324	12,327,822	3,141,142	10,715,939	111,870	259,912	17,785	21,544	57,132	112,036	34,711	43,323	28,640	54,977		
$4,000 under $5,000	3,387,966	15,230,193	3,087,781	13,408,494	126,955	357,329	23,879	24,365	66,912	144,671	44,996	67,215	26,085	74,090	11,936	8,213
$5,000 under $6,000	3,150,726	17,300,707	2,922,438	15,571,307	127,676	411,138	24,426	32,092	63,942	169,506	41,357	58,037	21,775	82,509		
$6,000 under $7,000	2,669,355	17,329,600	2,509,377	15,856,793	104,325	351,181	25,038	30,462	56,855	172,381	44,395	72,650	35,930	126,396		
$7,000 under $8,000	2,436,135	18,212,184	2,293,622	16,733,670	99,675	405,699	22,073	24,857	51,807	192,100	42,641	63,100	(*)	(*)	47,149	44,673
$8,000 under $9,000	2,151,287	18,261,216	2,054,738	16,922,247	86,168	375,007	24,865	25,780	46,899	199,394	37,640	54,171	29,710	155,317		
$9,000 under $10,000	1,874,219	17,781,692	1,791,235	16,346,384	76,476	333,743	20,543	21,653	42,349	189,152	31,053	47,873	16,727	93,003		
$10,000 under $11,000	1,600,015	16,785,795	1,527,266	15,417,418	76,809	359,315	15,904	15,880	37,513	176,425	30,880	49,801	19,503	94,591	5,867	3,959
$11,000 under $12,000	1,345,556	15,462,543	1,279,758	14,054,017	72,449	361,836	17,620	16,815	35,371	179,322	25,921	38,102	22,175	99,949	6,439	9,909
$12,000 under $13,000	1,018,145	12,708,079	969,158	11,577,765	58,596	315,768	14,897	17,754	27,022	152,836	17,856	26,479	14,071	64,808	5,760	7,179
$13,000 under $14,000	751,952	10,134,975	710,054	9,086,863	46,705	282,071	12,142	11,072	24,971	152,753	14,880	25,498	17,643	124,659	8,743	6,204
$14,000 under $15,000	554,793	8,030,882	523,632	6,999,814	37,864	267,887	6,788	7,707	18,944	135,921	12,287	24,844	17,112	119,037		
$15,000 under $20,000	1,162,333	19,560,939	1,056,659	16,267,149	101,773	918,981	15,976	20,907	46,519	417,549	22,903	54,665	39,104	281,947	14,009	28,676
$20,000 under $25,000	239,685	5,255,674	199,679	3,611,934	36,011	490,610	4,002	6,600	16,519	204,098	5,758	16,514	18,086	177,075	3,799	10,121
$25,000 under $30,000	61,463	1,664,716	44,148	824,730	14,085	250,295	2,429	8,809	6,790	113,151	2,055	8,956	6,616	93,962	1,492	3,563
$30,000 under $50,000	53,530	1,948,973	33,821	671,427	16,575	420,654			5,995	121,834	2,382	14,927	8,628	163,682	2,030	5,732
$50,000 under $100,000	9,136	583,838	4,970	115,528	2,958	136,145	277	3,236	954	29,172	715	7,217	1,898	55,168	489	4,267
$100,000 under $200,000	968	124,274	506	19,379	240	21,545	76	1,048	62	3,308	124	2,506	223	10,413	96	1,634
$200,000 under $500,000	109	30,266	56	2,647	22	3,840	11	437	7	294	15	535	22	2,850	13	299
$500,000 under $1,000,000	12	8,710	8	1,839	3	677	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-	-	-
Total nontaxable returns	12,831,188	18,633,147	10,869,907	14,531,964	659,174	1,026,915	132,311	212,851	439,730	751,351	209,588	395,788	91,691	180,599	33,599	62,907
Returns under $5,000	24,142,870	55,533,800	21,184,563	47,315,551	983,475	1,723,825	184,275	269,719	572,833	853,266	294,527	499,992	164,936	331,972	47,421	73,244
Returns $5,000 under $10,000	12,513,341	90,296,174	11,753,292	82,437,908	518,907	1,976,701	120,490	140,075	298,974	1,103,946	207,424	322,189	120,421	532,040	49,887	48,666
Returns $10,000 under $15,000	5,276,260	63,189,560	5,012,683	57,150,634	293,615	1,596,343	67,383	69,481	147,579	832,521	102,297	168,740	90,940	507,533	26,885	27,531
Returns $15,000 or more	1,528,416	29,205,348	1,340,435	21,525,153	171,977	2,246,890	22,824	41,389	77,414	897,661	34,100	106,437	74,603	785,952	21,985	54,547

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gain						Sales of capital assets, net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions not reported on schedule D		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	88,590	433,986	24,918	68,170	2,135,732	2,751,810	1,752,526	2,681,229	394,157	70,583	430,189	249,977	172,423	167,833	118,567	99,089
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	10,297	14,199	3,486	12,289	97,996	73,623	73,911	71,366	24,152	2,257	26,869	17,535	(*)	(*)	(*)	(*)
$1,000 under $2,000					164,509	95,845	135,978	89,983	28,531	5,862	37,641	22,377	16,246	4,071	12,898	16,560
$2,000 under $3,000					217,906	121,900	168,425	117,675	49,547	4,226	41,522	25,872	16,332	8,359		
$3,000 under $4,000	19,753	41,046	5,870	23,363	199,412	148,205	169,799	145,897	29,755	2,308	22,026	13,984	13,573	6,190	35,872	25,156
$4,000 under $5,000					163,890	154,898	147,654	153,507	16,585	1,391	21,061	10,590	(*)	(*)		
$5,000 under $6,000					134,407	123,260	113,398	121,119	21,009	2,141	22,056	11,387	20,401	12,885	15,787	22,058
$6,000 under $7,000					124,460	95,934	108,571	94,424	16,731	1,511	23,754	10,732				
$7,000 under $8,000	20,143	79,673	8,122	19,732	110,161	86,956	90,608	85,510	20,327	1,446	19,929	9,467				
$8,000 under $9,000					104,735	109,409	87,997	108,223	17,446	1,185	(*)	(*)	22,130	15,284	19,535	12,155
$9,000 under $10,000					105,939	97,268	76,469	94,115	33,468	3,153	22,379	13,945				
$10,000 under $11,000					98,883	113,105	78,342	109,608	20,958	3,497	22,264	11,661	11,174	12,787	7,200	3,167
$11,000 under $12,000	10,391	39,857	4,453	5,586	109,086	138,193	85,758	132,953	24,418	5,241	23,600	13,957	5,972	6,858		
$12,000 under $13,000					82,409	117,310	65,937	115,527	16,950	1,782	23,464	12,068	7,004	6,580		
$13,000 under $14,000	6,782	14,329			68,917	106,733	57,010	98,124	12,166	8,609	21,397	12,120	5,238	4,546	9,635	8,130
$14,000 under $15,000					68,007	92,348	57,250	91,838	11,041	511	12,946	8,815	4,899	9,514		
$15,000 under $20,000	7,081	29,838	1,999	4,167	175,822	388,873	139,776	374,388	37,171	14,485	46,106	27,143	15,041	25,314	4,615	2,529
$20,000 under $25,000	3,646	24,057			60,151	198,944	50,746	196,573	9,557	2,371	19,007	12,046	5,978	11,119	1,913	1,383
$25,000 under $30,000	3,411	34,374	846	2,445	22,386	130,860	20,617	125,995	1,921	4,865	5,144	3,382	2,760	7,257	1,612	1,872
$30,000 under $50,000	5,599	92,203			21,417	203,520	19,293	200,408	2,124	3,111	5,841	4,405	3,440	14,548		
$50,000 under $100,000	1,296	46,522	125	354	4,555	101,203	4,317	100,673	283	531	1,028	817	594	3,534	173	312
$100,000 under $200,000	162	13,105	(*)	(*)	594	36,023	580	35,923	(*)	(*)	108	98	74	456	37	86
$200,000 under $500,000	29	4,783	3	21	82	12,995	82	12,995	-	-	8	7	9	37	5	13
$500,000 under $1,000,000	(1)	(1)	-	-	8	4,405	8	4,405	-	-	-	-	(1)	(1)	-	-
$1,000,000 or more	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Taxable returns, total	75,799	398,363	18,123	38,396	1,623,285	2,381,352	1,320,892	2,318,166	312,661	63,185	340,401	195,425	115,584	139,555	70,536	57,373
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000			(*)	(*)	15,123	16,204	12,841	12,679	(*)	(*)	(*)	(*)				
$2,000 under $3,000	21,323	40,661	(*)	(*)	93,405	39,506	66,646	37,421	26,759	2,085	25,230	16,880	19,253	16,600	14,863	10,259
$3,000 under $4,000			(*)	(*)	122,673	85,615	97,768	83,765	24,905	1,850	16,281	11,176				
$4,000 under $5,000			(*)	(*)	134,070	128,285	120,534	127,064	13,819	1,220	16,874	8,641				
$5,000 under $6,000					123,597	108,316	102,730	106,184	20,867	2,132	20,715	10,342	15,498	10,802	13,526	19,529
$6,000 under $7,000					113,153	86,185	97,287	84,678	16,574	1,507	23,545	10,566				
$7,000 under $8,000	16,079	58,634	8,072	19,558	105,191	81,906	85,638	80,467	20,261	1,439	19,720	9,258				
$8,000 under $9,000					102,371	106,010	85,700	104,828	17,237	1,181	11,923	7,484	19,858	12,639	17,506	10,363
$9,000 under $10,000					104,356	92,564	74,937	89,420	33,417	3,144	22,357	13,923				
$10,000 under $11,000					97,815	111,583	77,274	108,086	20,958	3,497	22,072	11,611	10,913	12,105	6,925	2,990
$11,000 under $12,000	10,391	39,857	2,869	4,234	108,613	137,416	85,285	132,176	24,418	5,241	23,533	13,919	5,853	6,826		
$12,000 under $13,000					81,973	115,884	65,501	114,102	16,950	1,782	23,463	12,067	6,799	6,055	4,862	5,572
$13,000 under $14,000	6,782	14,329	(*)	(*)	68,642	106,558	56,801	97,949	12,100	8,609	21,375	12,102	5,082	4,388	4,573	2,524
$14,000 under $15,000			(*)	(*)	67,886	92,100	57,129	91,590	11,041	511	12,945	8,815	4,897	9,513		
$15,000 under $20,000	7,081	29,838	1,993	4,149	175,363	385,799	139,317	371,314	37,171	14,485	46,106	27,143	14,684	24,044	4,546	2,494
$20,000 under $25,000	3,646	24,057			60,091	198,897	50,686	196,526	9,557	2,371	19,006	12,045	5,925	10,847	1,910	1,375
$25,000 under $30,000	3,411	34,374	845	2,444	22,335	130,757	20,566	125,892	1,921	4,865	5,144	3,382	2,710	7,204	1,610	1,856
$30,000 under $50,000	5,599	92,203			21,393	203,514	19,269	200,403	2,124	3,111	5,838	4,402	3,436	14,532		
$50,000 under $100,000	1,296	46,522	125	354	4,554	101,203	4,316	100,672	283	531	1,027	816	593	3,507	173	312
$100,000 under $200,000	162	13,105	(*)	(*)	591	35,650	577	35,550	(*)	(*)	108	98	74	456	37	86
$200,000 under $500,000	29	4,783	3	21	82	12,995	82	12,995	-	-	8	7	9	37	5	13
$500,000 under $1,000,000	(1)	(1)	-	-	8	4,405	8	4,405	-	-	-	-	(1)	(1)	-	-
$1,000,000 or more	-	-	-	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-	-	-
Total nontaxable returns	12,791	35,623	6,795	29,775	512,447	370,461	431,634	363,062	81,496	7,399	89,788	54,550	56,839	28,276	48,031	41,715
Returns under $5,000	30,050	55,244	9,356	35,653	843,713	594,471	695,767	578,427	148,570	16,044	149,119	90,358	67,709	37,115	58,055	47,384
Returns $5,000 under $10,000	20,143	79,673	8,122	19,732	579,702	512,827	477,043	503,392	108,981	9,436	100,157	53,099	42,531	28,169	35,322	34,213
Returns $10,000 under $15,000	17,173	54,186	4,453	5,586	427,302	567,689	344,297	548,049	85,533	19,640	103,671	58,620	34,287	40,285	16,835	11,296
Returns $15,000 or more	21,224	244,883	2,987	7,200	285,015	1,076,822	235,419	1,051,360	51,073	25,462	77,242	47,897	27,896	62,265	8,355	6,195

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,582,244	2,229,289	15,287,962	8,678,287	1,703,039	3,925,224	1,481,815	1,505,648	639,117	417,922	201,978	232,106	5,349	2,907
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	120,923	35,140	968,770	185,826	44,410	55,418	76,013	35,935	53,565	46,251	16,830	8,064	-	-
$1,000 under $2,000	221,335	105,242	1,616,255	523,071	139,589	134,506	194,619	127,085	45,599	29,842	13,779	6,036	(*)	(*)
$2,000 under $3,000	176,424	173,095	1,613,079	831,166	286,157	421,471	174,158	167,339	53,444	26,224	24,226	20,044	-	-
$3,000 under $4,000	220,857	167,142	1,284,587	902,854	265,238	516,048	166,137	169,967	57,298	43,799	20,794	9,284	(*)	(*)
$4,000 under $5,000	174,408	123,150	1,149,728	748,311	209,655	469,955	129,850	136,756	43,386	21,196	19,288	18,790	-	-
$5,000 under $6,000	168,901	153,584	1,022,538	557,740	147,902	424,369	85,659	69,218	33,923	17,477	(*)	(*)	(*)	(*)
$6,000 under $7,000	150,523	96,983	930,434	412,914	97,230	318,304	76,867	70,476	31,701	16,073	17,463	14,940	-	-
$7,000 under $8,000	123,028	87,957	874,503	505,353	109,995	282,396	53,608	71,227	34,329	23,015			-	-
$8,000 under $9,000	97,219	70,262	848,567	330,152	55,501	187,547	71,151	48,200	33,012	18,044	18,975	26,793	(*)	(*)
$9,000 under $10,000	141,732	137,529	848,049	441,496	82,534	232,436	80,390	83,597	42,023	23,376			(*)	(*)
$10,000 under $11,000	132,726	116,944	801,442	424,982	50,302	145,433	68,703	54,313	32,627	16,073	11,093	15,651	(*)	(*)
$11,000 under $12,000	132,242	116,184	726,098	451,140	47,373	138,837	60,923	52,352	33,919	22,884	9,129	11,672	-	-
$12,000 under $13,000	104,689	68,566	597,529	371,059	36,937	139,844	47,046	40,144	30,554	20,203	4,553	5,675	(*)	(*)
$13,000 under $14,000	85,269	84,640	454,295	266,650	25,011	88,495	35,957	45,613	19,451	12,217	(*)	(*)	(*)	(*)
$14,000 under $15,000	81,186	104,374	387,632	277,808	26,899	62,306	32,523	43,137	17,568	9,333	6,595	4,791	(*)	(*)
$15,000 under $20,000	221,283	297,925	850,034	790,537	55,697	224,201	77,834	130,332	52,076	43,194	13,625	29,918		
$20,000 under $25,000	74,522	140,689	203,108	331,473	15,324	50,996	24,882	59,771	14,698	13,793	5,523	14,855	1,107	397
$25,000 under $30,000	24,959	50,569	54,841	114,815	3,516	14,763	10,155	32,605	3,638	5,173	1,804	5,837		
$30,000 under $50,000	24,844	60,971	47,363	156,274	3,218	14,823	12,553	48,093	5,443	7,711	3,608	19,431		
$50,000 under $100,000	4,553	28,452	8,161	44,533	482	2,386	2,474	16,536	758	1,412	736	7,529	381	368
$100,000 under $200,000	551	7,390	839	8,344	58	447	276	2,750	87	522	131	3,300		
$200,000 under $500,000	63	1,703	99	1,488	11	243	33	187	15	86	17	1,014	3	4
$500,000 under $1,000,000	7	798	11	301			4	15	3	24	(1)	(1)	-	-
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-
Taxable returns, total	2,077,023	1,997,492	11,931,085	7,258,307	1,233,317	3,144,876	997,803	1,113,885	475,984	310,043	144,671	199,175	5,298	2,895
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	25,134	17,065	220,751	51,429	8,277	10,904	6,877	3,378	5,414	11,780	-	-	-	-
$2,000 under $3,000	160,085	108,994	1,038,433	405,012	133,092	189,184	52,129	48,763	16,823	8,390	8,112	4,325	-	-
$3,000 under $4,000	165,933	133,843	998,335	653,688	169,952	313,027	98,673	94,853	33,704	22,561	14,384	8,400	(*)	(*)
$4,000 under $5,000	163,783	115,794	1,066,138	680,490	178,846	376,180	107,087	104,781	36,593	18,750	17,269	18,103	-	-
$5,000 under $6,000	165,535	151,904	997,500	548,677	137,342	379,524	83,766	68,253	32,829	16,414	8,905	4,014	(*)	(*)
$6,000 under $7,000	149,676	96,094	920,999	408,980	94,949	305,645	75,803	69,752	31,394	15,741	16,732	14,109	-	-
$7,000 under $8,000	122,722	87,442	871,260	503,162	107,996	267,655	51,659	69,890	34,187	22,795	7,578	2,170	-	-
$8,000 under $9,000	96,651	70,241	842,527	329,144	55,501	187,547	69,010	46,410	32,868	18,036	5,157	9,342	(*)	(*)
$9,000 under $10,000	141,232	137,445	846,447	441,129	82,534	232,436	79,838	83,097	41,673	23,215	5,804	15,184	(*)	(*)
$10,000 under $11,000	132,469	116,857	800,480	423,812	50,302	145,433	68,562	54,209	32,539	16,036	10,906	15,616	(*)	(*)
$11,000 under $12,000	132,100	116,173	725,560	451,072	47,373	138,837	60,853	52,161	33,868	22,787	9,128	11,672	-	-
$12,000 under $13,000	104,621	68,565	597,196	370,762	36,937	139,844	46,992	40,104	30,554	20,203	4,487	5,656	(*)	(*)
$13,000 under $14,000	85,202	84,633	454,015	266,435	25,011	88,495	35,933	44,859	19,308	12,140	4,196	3,941	(*)	(*)
$14,000 under $15,000	81,185	104,373	387,446	277,723	26,899	62,306	32,471	43,107	17,567	9,322	6,595	4,791	(*)	(*)
$15,000 under $20,000	221,209	297,707	849,651	789,683	55,697	224,201	77,832	130,332	52,026	43,153	13,625	29,918		
$20,000 under $25,000	74,514	140,687	203,094	331,462	15,324	50,996	24,879	59,761	14,694	13,792	5,520	14,853	1,107	397
$25,000 under $30,000	24,957	50,366	54,790	114,805	3,516	14,763	10,105	32,598	3,638	5,173	1,804	5,837		
$30,000 under $50,000	24,842	60,966	47,358	156,186	3,218	14,823	12,549	48,090	5,442	7,711	3,586	19,402		
$50,000 under $100,000	4,552	28,452	8,159	44,528	482	2,386	2,472	16,535	758	1,412	735	7,528	381	368
$100,000 under $200,000	551	7,390	836	8,339	58	447	276	2,750	87	522	131	3,300		
$200,000 under $500,000	63	1,703	99	1,488	11	243	33	187	15	86	17	1,014	3	4
$500,000 under $1,000,000	7	798	11	301			4	15	3	24	(1)	(1)	-	-
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)	-	-
Total nontaxable returns	505,221	231,796	3,356,877	1,419,983	469,722	780,349	484,012	391,759	163,133	107,880	57,307	32,933	51	12
Returns under $5,000	1,013,947	603,769	6,632,419	3,191,227	945,049	1,597,399	740,777	637,082	253,292	167,313	94,917	62,219	2,049	44
Returns $5,000 under $10,000	681,403	546,315	4,524,091	2,247,655	493,162	1,445,051	367,675	342,718	174,988	97,985	46,050	46,274	1,139	962
Returns $10,000 under $15,000	536,112	490,708	2,966,996	1,791,638	186,522	574,915	245,152	235,559	134,119	80,709	35,567	41,729	670	1,133
Returns $15,000 or more	350,782	588,497	1,164,456	1,447,767	78,306	307,858	128,211	290,289	76,718	71,916	25,444	81,883	1,491	768

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Sick pay exclusion			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	225,450	369,036	14,686	6,631	869,912	46,584	85,988	179,314	1,336,488	741,043	2,121,227	2,188,318	439,240	501,048
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	15,332	11,257	(*)	(*)	33,014	1,367	12,842	12,968	76,141	19,299	51,416	163,271	35,308	126,016
$1,000 under $2,000	21,944	15,570	-	-	57,956	2,135			153,314	74,880	82,510	153,397	27,099	61,736
$2,000 under $3,000	28,441	32,572	-	-	58,590	3,873	14,556	21,525	152,211	96,155	117,545	152,367	20,532	25,762
$3,000 under $4,000	23,894	35,653	-	-	60,638	3,236	9,553	10,282	116,909	57,274	160,467	112,764	31,965	41,015
$4,000 under $5,000	13,176	27,828	(*)	(*)	63,054	3,159			95,276	26,668	154,180	159,583	30,200	40,955
$5,000 under $6,000	(*)	(*)	(*)	(*)	74,338	2,909	20,555	29,901	95,160	53,702	186,160	148,533	51,957	37,835
$6,000 under $7,000	15,690	26,359	-	-	83,210	3,045			67,664	55,118	152,542	128,989	40,561	34,263
$7,000 under $8,000	17,201	17,631	-	-	63,096	3,634	20,550	68,385	86,711	48,764	183,559	174,056	38,865	24,579
$8,000 under $9,000	(*)	(*)	-	-	75,452	3,711			74,772	49,839	168,303	137,863	32,148	18,682
$9,000 under $10,000	13,140	8,671	(*)	(*)	44,602	2,129			63,258	21,484	128,576	120,777	20,058	19,649
$10,000 under $11,000	13,900	23,108			68,507	4,225	(*)	(*)	65,626	33,813	146,356	124,308	21,693	8,851
$11,000 under $12,000	13,421	12,192			56,255	3,623	(*)	(*)	71,492	43,872	124,516	118,269	18,602	8,831
$12,000 under $13,000	7,945	15,979	4,502	1,180	37,772	2,117	1,470	1,537	50,038	27,708	104,315	107,091	18,764	17,433
$13,000 under $14,000					31,027	2,229	(*)	(*)	32,832	15,395	89,633	86,129	12,517	9,058
$14,000 under $15,000	4,625	11,298			20,769	1,232	(*)	(*)	25,445	8,933	69,532	61,949	9,206	6,194
$15,000 under $20,000	13,711	49,623			33,840	2,429			75,091	51,330	151,911	164,369	22,045	12,600
$20,000 under $25,000	6,544	27,023	2,438	718	5,178	765	2,142	14,134	20,940	15,647	31,973	43,792	5,068	4,625
$25,000 under $30,000	1,675	2,668			1,370	299			6,392	18,222	9,670	12,800	1,662	1,979
$30,000 under $50,000	1,854	7,603			1,094	361	-	-	5,826	11,054	6,981	14,953	989	966
$50,000 under $100,000	487	7,383	57	118	133	95	-	-	1,201	10,414	1,023	2,845		
$100,000 under $200,000	92	3,051	(*)	(*)	(*)	(*)	-	-	172	1,507	53	175		
$200,000 under $500,000	6	353	-	-	4	7	-	-	14	-56	6	38	(2)	(2)
$500,000 under $1,000,000	(1)	(1)	-	-	(1)	(1)	-	-	3	21	(1)	(1)	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Taxable returns, total	178,836	326,858	12,338	5,560	730,569	38,924	71,147	164,064	1,002,586	610,540	1,922,406	1,750,249	360,825	272,331
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)			23,687	15,984	(*)	(*)	(*)	(*)
$2,000 under $3,000	21,452	25,392	-	-	36,960	1,801	22,110	29,525	83,964	70,650	84,776	89,257	(*)	(*)
$3,000 under $4,000	18,554	32,228	-	-	37,158	1,438			80,542	32,067	141,716	85,748	30,876	35,155
$4,000 under $5,000	(*)	(*)	(*)	(*)	61,248	3,058			79,555	23,187	136,276	126,325	25,256	27,700
$5,000 under $6,000	(*)	(*)	(*)	(*)	73,513	2,807	20,555	29,901	91,701	52,731	185,834	148,318	51,957	37,835
$6,000 under $7,000	15,406	25,346	-	-	80,784	2,963			66,161	56,660	148,784	126,143	40,276	34,133
$7,000 under $8,000	17,049	17,580	-	-	62,944	3,608	20,550	68,385	85,461	48,854	183,208	173,966	38,865	24,579
$8,000 under $9,000	(*)	(*)	-	-	75,402	3,702			73,997	49,808	167,953	137,108	32,148	18,682
$9,000 under $10,000	13,140	8,671	(*)	(*)	44,460	2,114			62,973	22,560	128,433	120,713	20,058	19,649
$10,000 under $11,000	13,900	23,108			68,439	4,222			65,425	33,841	146,290	124,278	21,693	8,851
$11,000 under $12,000	13,421	12,192			56,178	3,611			71,284	43,441	124,241	118,091	18,602	8,831
$12,000 under $13,000	7,943	15,975	4,436	1,131	37,772	2,117	5,790	22,119	50,036	27,705	104,198	107,028	18,764	17,433
$13,000 under $14,000					30,885	2,219			32,780	15,507	89,491	85,880	12,517	9,058
$14,000 under $15,000	4,625	11,298			20,769	1,232			25,444	8,933	69,466	61,932	9,206	6,194
$15,000 under $20,000	13,645	49,605	2,322	599	33,840	2,429	(*)	(*)	75,087	51,343	151,777	164,221	22,045	12,600
$20,000 under $25,000	6,544	27,023			5,178	765	(*)	(*)	20,935	15,979	31,971	43,791	5,068	4,625
$25,000 under $30,000	1,675	2,668			2,463	659	(*)	(*)	6,341	18,320	9,670	12,800	1,662	1,979
$30,000 under $50,000	1,854	7,603					-	-	5,824	11,064	6,981	14,953	989	966
$50,000 under $100,000	487	7,383	178	276	133	95	-	-	1,200	10,494	1,023	2,845		
$100,000 under $200,000	92	3,051			(*)	(*)	-	-	172	1,507	53	175		
$200,000 under $500,000	6	353	-	-	4	7	-	-	14	-56	6	38	(2)	(2)
$500,000 under $1,000,000	(1)	(1)	-	-	(1)	(1)	-	-	3	21	(1)	(1)	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	(1)	(1)	-	-	-	-
Total nontaxable returns	46,614	42,175	2,348	1,071	139,343	7,661	14,841	15,251	333,902	130,504	198,821	438,070	78,415	228,715
Returns under $5,000	100,787	122,880	2,282	114	273,252	13,770	36,951	44,776	593,851	274,275	566,118	741,383	145,104	295,484
Returns $5,000	60,403	85,875	5,402	4,461	340,698	15,428	41,105	98,287	387,565	228,907	819,140	710,219	183,589	135,008
Returns $10,000 under $15,000	39,891	62,577	4,502	1,180	214,330	13,427	5,790	22,119	245,433	129,720	534,352	497,749	80,782	50,367
Returns $15,000 or more	24,369	97,704	2,500	874	41,632	3,959	2,142	14,134	109,636	108,139	201,617	238,971	29,765	20,189

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions						Standard deduction					
	Interest paid deduction		Employee business expense		Self-employed retirement deduction		Total deductions	Total		Low-income allowance		Percentage
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	[illegible]	[illegible]	1,[illegible]	1,[illegible]	57,134	45,337	48,068,134	43,460,887	48,068,134	32,[illegible]	33,381,292	11,171,594	14,686,841
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	[illegible]	[illegible]	15,349	35,333	[illegible]	[illegible]	5,511,118	5,374,080	5,511,118	5,[illegible]73,730	5,511,084	[illegible]	
1,[illegible]	1,[illegible]	[illegible]	[illegible]	[illegible]	4,018	2,438	5,934,616	5,792,735	5,934,616	5,788,301	5,933,601	15,836	4,660
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,078,069	4,965,274	5,078,069	4,954,222	5,074,457	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,043	1,682	4,381,558	4,280,233	4,381,558	4,252,975	4,371,235	27,258	10,323
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,812,461	3,730,545	3,812,461	3,542,579	3,706,211	187,469	106,249
$5,000 under $6,000	41,484	19,060	102,567	90,510	4,446	1,834	3,387,178	3,283,324	3,387,178	3,137,125	3,286,780	146,199	100,398
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,827,803	2,728,716	2,827,803	2,615,068	2,744,576	113,628	83,228
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,556,740	2,459,751	2,556,740	2,380,798	2,498,100	78,953	58,640
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,369,543	2,163,877	2,369,543	244,474	255,246	1,919,403	2,114,297
$9,000 under $10,000	29,504	14,457	85,500	85,469	7,706	4,377	2,297,157	1,877,673	2,297,157	-	-	1,877,673	2,297,157
$10,000 under $11,000	33,209	19,915	92,421	93,157	[illegible]	[illegible]	2,169,093	1,602,709	2,169,093	-	-	1,602,709	2,169,093
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,085	8,092	1,981,881	1,346,875	1,981,881	-	-	1,346,875	1,981,881
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,521,459	1,018,797	1,521,459	-	-	1,018,797	1,521,459
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,250	2,984	1,124,953	752,660	1,124,953	-	-	752,660	1,124,953
$14,000 under $15,000	15,346	10,679	47,716	43,949	(*)	(*)	831,042	555,219	831,042	(*)	(*)	555,218	831,040
$15,000 under $20,000	25,333	22,934	102,862	120,960	8,761	7,875	1,736,763	1,163,074	1,736,763	-	-	1,163,074	1,736,763
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,549	4,727	358,901	239,755	358,901	-	-	239,755	358,901
[illegible]	1,292	1,506	4,878	5,246	2,725	4,313	91,976	61,566	91,976	-	-	61,566	91,976
$30,000 under $50,000			3,613	9,134	2,256	4,693	80,587	53,777	80,587	-	-	53,777	80,587
$50,000 under $100,000	108	246	414	1,380	475	1,150	13,612	9,149	13,612	-	-	9,149	13,612
$100,000 under $200,000	(*)	(*)	30	107	(*)	(*)	1,446	974	1,446	-	-	974	1,446
$200,000 under $500,000	-	-	3	14	(2)	(2)	160	109	160	-	-	109	160
$500,000 under $1,000,000	-	-	(1)	(1)	-	-	15	12	18	-	-	12	18
$1,000,000 or more	-	-	-	-	-	-	3	(1)	(1)	-	-	(1)	(1)
Taxable returns, total	462,801	248,607	1,151,134	1,186,253	50,787	43,058	34,859,661	30,629,699	34,859,661	19,490,411	20,204,207	11,139,288	14,655,454
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	90	(*)	(*)	(*)	(*)	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	1,058,911	1,067,453	1,058,911	1,063,312	1,057,958	15,194	4,526
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,648,117	3,574,970	3,648,117	3,564,201	3,644,578	[illegible]	
[illegible]	43,101	11,815	73,474	38,429	4,767	2,424	3,597,931	3,519,324	3,597,931	3,492,066	3,587,608	27,258	10,323
[illegible]	38,140	17,278	74,054	80,931	[illegible]	[illegible]	3,457,843	3,387,966	3,457,843	3,280,623	3,357,776	177,343	100,067
[illegible]	41,484	19,060	102,338	90,319	4,170	1,641	3,248,350	3,150,726	3,248,050	3,004,876	3,147,886	145,550	100,163
[illegible]	54,670	24,905	68,598	66,519	[illegible]	[illegible]	2,765,514	2,669,355	2,765,514	2,555,869	2,682,393	113,486	83,121
[illegible]	46,911	31,643	109,987	116,256	[illegible]	[illegible]	2,531,943	2,436,135	2,531,943	2,357,182	2,473,303	78,953	58,640
[illegible]	42,322	14,698	94,818	102,196	7,354	4,227	2,356,504	2,151,287	2,356,504	241,998	252,646	1,909,289	2,103,858
$9,000 under $10,000	29,504	14,457	85,358	85,405	[illegible]	[illegible]	2,292,941	1,874,219	2,292,941	-	-	1,874,219	2,292,941
$10,000 under $11,000	33,209	19,915	92,421	93,157	[illegible]	[illegible]	2,165,412	1,600,015	2,165,412	-	-	1,600,015	2,165,412
$11,000 under $12,000	23,886	17,052	85,602	89,739	10,627	7,821	1,979,931	1,345,556	1,979,931	-	-	1,345,556	1,979,931
$12,000 under $13,000	20,858	13,484	66,113	73,114	[illegible]	[illegible]	1,520,481	1,018,145	1,520,481	-	-	1,018,145	1,520,481
$13,000 under $14,000	20,158	15,229	58,751	58,609	6,084	4,094	1,123,891	751,952	1,123,891	-	-	751,952	1,123,891
$14,000 under $15,000	15,346	10,679	47,716	43,949	[illegible]	[illegible]	830,403	554,793	830,403	(*)	(*)	554,792	830,401
$15,000 under $20,000	25,333	22,934	102,729	120,814	8,760	7,873	1,735,651	1,162,333	1,735,651	-	-	1,162,333	1,735,651
$20,000 under $25,000	5,100	7,018	20,528	27,421	3,549	4,727	358,797	239,685	358,797	-	-	239,685	358,797
$25,000 under $30,000	1,292	1,506	4,878	5,246	2,725	4,313	91,821	61,463	91,821	-	-	61,463	91,821
$30,000 under $50,000			3,613	9,134	2,256	4,693	80,217	53,530	80,217	-	-	53,530	80,217
$50,000 under $100,000	108	246	414	1,380	475	1,150	13,598	9,136	13,598	-	-	9,136	13,598
$100,000 under $200,000	(*)	(*)	30	107	(*)	(*)	1,437	968	1,437	-	-	968	1,437
$200,000 under $500,000	-	-	3	14	(2)	(2)	160	109	160	-	-	109	160
$500,000 under $1,000,000	-	-	(1)	(1)	-	-	15	12	18	-	-	12	18
$1,000,000 or more	-	-	-	-	-	-	3	(1)	(1)	-	-	(1)	(1)
Total nontaxable returns	26,210	25,053	93,544	182,020	6,347	2,281	13,208,476	12,831,188	13,208,476	12,798,882	13,177,085	32,306	31,392
Returns under $5,000	128,852	60,473	297,087	381,305	9,961	4,120	24,717,821	24,142,870	24,717,821	23,911,807	24,596,588	231,063	121,233
Returns $5,000 under $10,000	214,857	105,110	464,518	463,889	12,152	6,212	13,438,422	12,513,341	13,438,422	8,377,485	8,784,702	4,135,856	4,653,721
Returns $10,000 under $15,000	113,457	76,359	350,745	358,817	17,235	12,203	7,628,427	5,276,260	7,628,427	(*)	(*)	5,276,259	7,628,426
Returns $15,000 or more	31,845	31,718	132,328	164,262	17,786	22,803	2,283,461	1,528,416	2,283,461	-	-	1,528,416	2,283,461

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of return with no taxable income	Taxable income		Income tax before credits	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	95,801,076	64,595,101	12,577,617	30,883,270	138,291,801	24,965,227	581,775	67,105	606,354	150,491	13,788	12,289	798	50
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	6,919,017	4,663,834	5,373,513	(*)	(*)	11	-	-	-	-	-	-	-	-
$1,000 under $2,000	8,810,047	5,938,264	4,717,749	1,074,986	170,364	24,426	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	8,793,338	5,928,149	1,324,834	3,640,440	2,456,486	355,015	65,650	2,814	20,760	1,197	(*)	(*)	-	-
$3,000 under $4,000	9,064,913	6,112,930	702,918	3,577,315	4,996,269	756,787	120,896	9,993	33,580	3,416	-	-	-	-
$4,000 under $5,000	8,574,072	5,779,537	285,954	3,444,594	7,358,750	1,167,954	106,413	9,677	50,817	5,873	-		-	-
$5,000 under $6,000	7,806,599	5,260,992	107,272	3,176,052	9,459,573	1,550,736	69,849	9,795	52,154	6,724	(*)	(*)	-	-
$6,000 under $7,000	6,893,395	4,649,959	45,917	2,682,799	10,272,504	1,719,792	50,680	9,527	49,732	9,181	(*)	(*)	-	-
$7,000 under $8,000	6,786,533	4,576,282	13,883	2,445,868	11,262,634	1,916,007	31,423	5,077	45,969	10,099	(*)	(*)	-	-
$8,000 under $9,000	6,237,044	4,204,722	(*)	2,158,965	11,795,473	2,049,469	23,101	3,436	53,354	11,401	(*)	(*)	-	-
$9,000 under $10,000	5,371,661	3,623,202	(*)	1,877,672	11,893,783	2,105,826	21,898	3,287	38,019	11,261	(*)	-	(*)	(*)
$10,000 under $11,000	4,783,690	3,227,119	(*)	1,602,045	11,418,006	2,034,999	16,366	2,162	40,887	10,187	-	-	-	-
$11,000 under $12,000	4,076,334	2,748,568	-	1,346,875	10,747,219	1,942,817	17,122	2,656	35,486	9,793	(*)	(*)	(*)	(*)
$12,000 under $13,000	3,103,232	2,093,061	-	1,018,797	9,101,702	1,663,506	9,417	1,756	26,116	7,837	(*)	(*)	-	-
$13,000 under $14,000	2,297,721	1,549,392	-	752,660	7,470,152	1,399,779	8,722	1,029	28,240	8,380	-	-	-	-
$14,000 under $15,000	1,690,705	1,140,794	-	555,219	6,065,216	1,151,961	7,323	1,235	21,352	7,426	(*)	(*)	-	-
$15,000 under $20,000	3,490,651	2,354,647	-	1,163,074	15,482,154	3,084,981	20,076	3,163	57,757	20,400	1,872	2,611	-	-
$20,000 under $25,000	715,249	482,610	-	239,755	4,415,625	959,355	5,054	752	23,448	9,976			-	-
$25,000 under $30,000	185,069	124,883	-	61,566	1,450,685	342,212	1,724	302	10,331	5,457	-	-	-	-
$30,000 under $50,000	169,866	114,645	-	53,777	1,762,973	472,263	(*)	(*)	12,648	8,529	-	-	-	-
$50,000 under $100,000	28,688	19,322	-	9,149	551,843	191,042	351	52	2,626	2,737	539	4,584	-	-
$100,000 under $200,000	2,907	1,957	-	974	121,744	54,607	70	11	333	442	-	-	-	-
$200,000 under $500,000	312	210	-	109	29,895	16,278	9	3	36	79	-	-	1	1
$500,000 under $1,000,000	30	20	-	12	8,670	3,478	[1]	[1]	4	32	[2]	[2]	-	-
$1,000,000 or more	3	2	-	[1]	[1]	1,926	-	-	[2]	[2]	-	-	-	-
Taxable returns, total	69,345,282	46,763,516	43	30,629,656	137,968,671	24,914,100	430,020	52,176	507,463	119,709	8,755	6,880	798	50
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	-	(*)	(*)	11	-	-	-	-	-	-	-	-
$1,000 under $2,000	1,074,429	723,436	(*)	1,067,436	168,523	24,123	-	-	-	-	-	-	-	-
$2,000 under $3,000	4,175,004	2,815,467	(*)	3,574,957	2,433,774	351,629	(*)	(*)	(*)	(*)	-	-	-	-
$3,000 under $4,000	5,598,947	3,776,048	-	3,519,324	4,953,843	750,613	78,350	5,546	18,135	1,689	-	-	-	
$4,000 under $5,000	6,618,898	4,462,304	(*)	3,387,965	7,310,047	1,160,944	70,049	5,946	30,552	2,594	-	-	-	
$5,000 under $6,000	6,872,406	4,633,415	-	3,150,714	9,419,249	1,544,903	59,289	7,185	37,376	3,502	(*)	(*)	-	-
$6,000 under $7,000	6,406,218	4,321,141	-	2,669,355	10,242,945	1,715,329	48,399	8,734	38,569	5,511	(*)	(*)	-	-
$7,000 under $8,000	6,596,391	4,447,936	-	2,436,135	11,232,305	1,911,362	29,424	4,392	38,235	6,566	-	-	-	-
$8,000 under $9,000	6,146,900	4,143,875	-	2,151,287	11,760,837	2,043,593	23,101	3,436	47,674	8,118	-	-	-	
$9,000 under $10,000	5,354,507	3,611,623	-	1,874,219	11,877,128	2,103,153	21,898	3,287	34,566	8,584	(*)	-	(*)	(*)
$10,000 under $11,000	4,763,533	3,213,514	-	1,600,015	11,406,870	2,033,178	16,366	2,162	38,857	8,367	--	-	-	-
$11,000 under $12,000	4,069,283	2,743,809	-	1,345,556	10,738,803	1,941,422	17,122	2,656	34,167	8,398	(*)	(*)	(*)	(*)
$12,000 under $13,000	3,099,011	2,090,209	-	1,018,145	9,097,389	1,662,779	9,417	1,756	25,464	7,110	(*)	(*)	-	-
$13,000 under $14,000	2,294,088	1,546,940	-	751,952	7,464,144	1,398,684	8,722	1,029	27,532	7,286	-	-	-	-
$14,000 under $15,000	1,688,348	1,139,203	-	554,793	6,061,276	1,151,270	7,323	1,235	20,926	6,735	(*)	(*)	-	
$15,000 under $20,000	3,486,890	2,352,108	-	1,162,333	15,473,180	3,083,448	20,010	3,157	57,016	18,873	1,872	2,611	(*)	(*)
$20,000 under $25,000	714,903	482,376	-	239,685	4,414,501	959,130	5,054	752	23,378	9,751			-	-
$25,000 under $30,000	184,257	124,335	-	61,463	1,448,559	341,800	1,724	302	10,229	5,051	-	-	-	-
$30,000 under $50,000	168,840	113,953	-	53,530	1,754,804	470,166	(*)	(*)	12,571	8,003			-	-
$50,000 under $100,000	28,634	19,289	-	9,136	550,952	190,673	351	52	2,623	2,694	352	2,282	-	-
$100,000 under $200,000	2,883	1,941	-	968	120,896	54,208	70	11	333	442			-	-
$200,000 under $500,000	312	210	-	109	29,895	16,278	7	2	36	79	-	-	1	1
$500,000 under $1,000,000	30	20	-	12	8,670	3,478	2	1	4	32	[2]	[2]	-	-
$1,000,000 or more	3	2	-	[1]	[1]	1,926	-	-	[2]	[2]	-	-	-	-
Total nontaxable returns	26,455,794	17,831,586	12,577,574	253,614	323,131	51,125	151,755	14,932	98,891	30,784	5,033	5,409	-	-
Returns under $5,000	42,161,387	28,422,713	12,404,968	11,737,902	14,981,950	2,304,193	297,239	22,671	107,861	10,551	849	88		
Returns $5,000 under $10,000	33,095,232	22,315,158	171,985	12,341,358	54,683,968	9,341,830	196,951	31,123	239,228	48,666	8,418	3,779	66	24
Returns $10,000 under $15,000	15,951,682	10,758,935	664	5,275,596	44,802,296	8,193,061	58,950	8,838	152,081	43,623	2,109	1,222	664	11
Returns $15,000 or more	4,592,775	3,098,297	-	1,528,416	23,823,590	5,126,142	28,635	4,474	107,184	47,653	2,412	7,201	68	15

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax perferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	31,592,517	25,506,840	30,629,643	24,735,288	1,323	2,858	55,212	9,593	2,860,472	758,113	40,396	990	40,257,614	28,214,113	38,190,658	25,589,729
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	157,019	12,268	(*)	(*)	-	-			156,186	12,053	-	-	4,771,485	224,391	4,668,594	201,833
$1,000 under $2,000	1,380,973	58,457	1,067,436	24,123	(*)	(*)			335,836	33,963			5,012,529	624,493	4,861,013	592,858
$2,000 under $3,000	3,793,836	403,136	3,574,957	350,966	(*)	(*)	11,307	1,511	354,228	51,395	24,899	513	4,247,449	918,368	4,017,747	863,237
$3,000 under $4,000	3,652,459	801,798	3,519,324	743,378	-	-			303,789	57,892			3,788,110	1,257,838	3,510,669	1,163,168
$4,000 under $5,000	3,467,038	1,217,286	3,387,964	1,152,404	(*)	(*)			278,791	64,530			3,491,095	1,594,096	3,253,636	1,491,409
$5,000 under $6,000	3,175,951	1,594,022	3,150,714	1,534,115	(*)	(*)			219,241	59,440			3,142,286	1,926,981	2,952,882	1,816,170
$6,000 under $7,000	2,683,067	1,755,700	2,669,355	1,700,427	-	-			188,572	54,807	(*)	(*)	2,662,337	2,034,695	2,517,576	1,917,920
$7,000 under $8,000	2,444,560	1,953,133	2,436,135	1,900,405	-	-	14,165	1,970	150,513	52,178	(*)	(*)	2,415,432	2,176,345	2,282,186	2,043,225
$8,000 under $9,000	2,157,031	2,086,671	2,151,283	2,032,039	(*)	(*)			142,979	54,189	-	-	2,135,545	2,258,629	2,047,857	2,151,380
$9,000 under $10,000	1,877,163	2,133,417	1,874,219	2,091,253	-	-			112,970	41,599	(*)	(*)	1,857,857	2,284,542	1,780,979	2,147,239
$10,000 under $11,000	1,601,994	2,062,443	1,600,015	2,022,650	-	-	5,049	915	99,834	38,878	-	-	1,587,627	2,181,024	1,520,885	2,047,428
$11,000 under $12,000	1,346,875	1,967,744	1,345,556	1,930,290	(*)	(*)			94,429	37,089	(*)	(*)	1,338,197	2,055,481	1,274,222	1,907,731
$12,000 under $13,000	1,018,795	1,683,966	1,018,145	1,653,899	(*)	(*)	5,033	1,088	70,752	29,281	(*)	(*)	1,011,619	1,709,328	966,857	1,600,225
$13,000 under $14,000	752,494	1,418,507	751,952	1,390,369	-	-			62,703	27,796	-	-	746,081	1,402,785	707,127	1,286,038
$14,000 under $15,000	555,217	1,166,798	554,792	1,142,159	(*)	(*)	5,098	676	52,667	24,304	(*)	(*)	548,345	1,117,698	515,121	1,006,369
$15,000 under $20,000	1,162,890	3,126,035	1,162,329	3,060,333	(*)	(*)	7,139	1,456	133,575	63,986	(*)	(*)	1,149,035	2,870,799	1,047,102	2,466,321
$20,000 under $25,000	239,754	975,666	239,685	947,087	(*)	(*)	3,372	721	53,688	27,730	-	-	234,002	812,265	191,524	587,060
$25,000 under $30,000	61,565	348,235	61,463	336,446	(*)	(*)	1,386	170	21,722	11,557	(*)	(*)	58,434	260,744	40,999	144,202
$30,000 under $50,000	53,608	474,328	53,528	460,408	(*)	(*)	2,243	802	23,454	12,916	(*)	(*)	50,520	338,440	29,104	125,217
$50,000 under $100,000	9,139	190,936	9,135	187,442	570	944	360	215	4,185	2,335	-	-	8,615	122,933	4,107	25,589
$100,000 under $200,000	968	54,288	968	53,522	152	529	49	59	327	178	-	-	905	31,397	415	4,195
$200,000 under $500,000	109	16,541	109	16,197	35	318	8	10	28	16	-	-	100	9,284	49	783
$500,000 under $1,000,000	12	5,465	12	5,365	4	99	3	(4)	3	1	-	-	9	1,557	7	132
$1,000,000 or more	(1)	-	(1)	(1)	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Taxable returns, total	30,629,699	25,361,380	30,629,643	24,735,288	1,323	2,858	40,396	7,212	1,908,787	615,080	34,050	941	29,479,016	27,140,058	27,897,311	24,632,457
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	1,067,453	27,467	1,067,436	24,123	(*)	(*)	-	-	27,182	3,170			976,928	161,151	963,462	157,734
$2,000 under $3,000	3,574,970	371,820	3,574,957	350,966	(*)	(*)			140,068	20,544	18,553	464	3,270,801	760,543	3,146,997	731,532
$3,000 under $4,000	3,519,324	775,708	3,519,324	743,378	-	-	1,791	211	170,796	32,039			3,256,312	1,145,667	3,044,353	1,070,778
$4,000 under $5,000	3,387,966	1,196,757	3,387,964	1,152,404	(*)	(*)			200,145	44,246			3,223,413	1,531,822	3,025,228	1,438,749
$5,000 under $6,000	3,150,726	1,585,968	3,150,714	1,534,115	(*)	(*)			194,067	51,538	(*)	(*)	3,041,101	1,901,941	2,863,016	1,794,348
$6,000 under $7,000	2,669,355	1,750,758	2,669,355	1,700,427	-	-			174,860	49,996	(*)	(*)	2,611,370	2,021,130	2,475,250	1,906,298
$7,000 under $8,000	2,436,135	1,949,530	2,436,135	1,900,405	-	-	9,957	1,284	142,090	48,702	(*)	(*)	2,394,351	2,171,289	2,266,731	2,039,256
$8,000 under $9,000	2,151,287	2,083,923	2,151,283	2,032,039	(*)	(*)			137,235	51,562	-	-	2,123,173	2,252,890	2,037,705	2,147,185
$9,000 under $10,000	1,874,219	2,131,847	1,874,219	2,091,253	-	-			110,026	40,185	(*)	(*)	1,854,514	2,283,009	1,779,568	2,146,417
$10,000 under $11,000	1,600,015	2,061,394	1,600,015	2,022,650	-	-			97,908	37,906	-	-	1,585,252	2,180,020	1,519,761	2,046,935
$11,000 under $12,000	1,345,556	1,967,022	1,345,556	1,930,290	(*)	(*)	9,270	1,731	93,110	36,377	(*)	(*)	1,336,880	2,055,132	1,273,595	1,907,524
$12,000 under $13,000	1,018,145	1,683,439	1,018,145	1,653,899	(*)	(*)			70,102	28,937	(*)	(*)	1,010,971	1,709,063	966,729	1,600,220
$13,000 under $14,000	751,952	1,418,149	751,952	1,390,369	-	-			62,161	27,479	-	-	745,387	1,402,316	706,918	1,285,855
$14,000 under $15,000	554,793	1,166,532	554,792	1,142,159	(*)	(*)	4,956	616	52,243	24,056	(*)	(*)	547,919	1,117,437	515,018	1,006,330
$15,000 under $20,000	1,162,333	3,125,719	1,162,329	3,060,333	(*)	(*)	7,012	1,411	133,068	63,716	(*)	(*)	1,148,294	2,870,190	1,046,849	2,466,126
$20,000 under $25,000	239,685	975,619	239,685	947,087	(*)	(*)	3,365	713	53,621	27,691	-	-	233,943	812,223	191,472	587,052
$25,000 under $30,000	61,463	348,175	61,463	336,446	(*)	(*)	1,386	170	21,620	11,497	(*)	(*)	58,333	260,728	40,999	144,202
$30,000 under $50,000	53,530	474,276	53,528	460,408	(*)	(*)	2,239	792	23,378	12,873	(*)	(*)	50,447	338,338	29,082	125,217
$50,000 under $100,000	9,136	190,935	9,135	187,442	570	944	360	215	4,182	2,334	-	-	8,613	122,931	4,107	25,589
$100,000 under $200,000	968	54,288	968	53,522	152	529	49	59	327	178	-	-	905	31,397	415	4,195
$200,000 under $500,000	109,109	16,541	109	16,197	35	318	8	10	28	16	-	-	100	9,284	49	783
$500,000 under $1,000,000	12	5,465	12	5,365	4	99	3	(4)	3	1	-	-	9	1,557	7	132
$1,000,000 or more	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-	-	-	-	(1)	(1)	(1)	(1)
Total nontaxable returns	962,818	145,462	-	-	-	-	14,816	2,378	951,685	143,037	6,346	49	10,778,598	1,074,050	10,293,347	957,272
Returns under $5,000	12,451,325	2,492,945	11,550,248	2,270,883	33	206	11,307	1,511	1,428,830	219,832	24,899	513	21,310,668	4,619,185	20,311,659	4,312,504
Returns $5,000 under $10,000	12,337,772	9,522,943	12,281,706	9,258,238	158	76	14,165	1,970	814,275	262,214	13,007	445	12,213,457	10,681,193	11,581,480	10,075,934
Returns $10,000 under $15,000	5,275,375	8,299,460	5,270,460	8,139,367	6	42	15,180	2,680	380,385	157,347	2,061	23	5,231,869	8,466,316	4,984,212	7,847,791
Returns $15,000 or more	1,528,045	5,191,494	1,527,229	5,066,799	1,126	2,536	14,560	3,431	236,982	118,719	429	9	1,501,620	4,447,419	1,313,307	3,353,499

Footnotes at end of table.

Table 2.6--RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	2,672,057	2,459,015	1,088,565	90,937	925,394	67,168	31,034	7,260	8,695,446	2,509,790	4,749,041	5,217,061	32,243,520	4,961,859	938,740	255,204
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	50,998	17,947			73,183	4,513	(*)	(*)	122,442	7,976	4,749,041	220,099	4,704,860	211,546	51,363	8,554
$1,000 under $2,000	105,018	26,369			85,447	5,088	-	-	367,539	26,527	4,907,720	592,562	4,862,833	581,259	50,013	11,303
$2,000 under $3,000	192,645	46,690	9,859	940	93,708	6,150	(*)	(*)	744,041	65,046	3,885,892	580,278	3,803,042	565,777	95,856	14,501
$3,000 under $4,000	270,304	87,934			92,256	6,657	(*)	(*)	710,134	90,122	3,371,183	546,161	3,257,294	519,333	133,630	26,828
$4,000 under $5,000	244,737	96,547			79,667	5,704	(*)	(*)	692,891	120,585	2,980,896	497,395	2,890,124	478,191	98,319	19,204
$5,000 under $6,000	222,633	94,241	4,984	309	64,131	4,707			611,987	125,230	2,636,166	458,190	2,551,559	443,026	90,532	15,164
$6,000 under $7,000	177,570	111,576			66,574	4,989			534,450	115,700	2,183,626	394,694	2,132,293	380,600	59,376	14,094
$7,000 under $8,000	165,063	127,689	32,659	1,666	58,189	3,737	15,953	3,365	619,460	124,742	1,832,219	347,954	1,785,454	334,925	53,093	13,029
$8,000 under $9,000	141,606	94,241	168,790	6,486	51,708	3,752			591,484	149,921	1,564,116	321,879	1,532,374	313,615	34,067	8,265
$9,000 under $10,000	149,099	124,317	166,360	9,362	41,550	3,297			589,270	131,721	1,285,805	282,848	1,252,271	271,214	35,500	11,634
$10,000 under $11,000	132,632	118,054	160,427	12,390	43,125	2,943			538,340	133,504	1,058,771	252,084	1,023,837	239,916	40,586	12,168
$11,000 under $12,000	138,230	133,553	139,713	11,423	33,773	2,524	5,001	520	479,630	123,308	864,589	211,043	832,894	197,087	39,545	13,956
$12,000 under $13,000	96,899	97,886	93,515	8,909	28,786	2,252			426,753	124,842	589,383	150,204	569,920	143,273	21,816	6,932
$13,000 under $14,000	92,861	104,199	90,014	10,784	22,503	1,757			348,683	116,319	403,975	100,597	382,853	92,489	22,256	8,109
$14,000 under $15,000	86,479	102,355	64,034	7,302	18,590	1,672	-	-	294,950	117,746	260,060	68,646	241,117	58,940	22,147	9,705
$15,000 under $20,000	239,476	383,369	129,658	16,118	45,012	4,023			744,041	378,939	417,225	123,703	364,801	97,601	58,517	26,102
$20,000 under $25,000	89,808	219,874	21,294	3,566	16,339	1,629	1,421	1,162	180,740	194,515	58,627	31,114	42,053	16,815	17,982	14,299
$25,000 under $30,000	33,124	114,865	4,255	941	5,254	678			47,732	97,432	13,833	9,942	8,256	4,813	6,139	5,128
$30,000 under $50,000	34,778	211,751	2,372	518	4,764	893	429	60	42,299	23,756	11,287	20,263	5,017	8,549	6,822	11,714
$50,000 under $100,000	7,203	96,954	539	186	767	193	(*)	(*)	7,620	74,369	1,508	6,367	632	2,643	1,068	3,724
$100,000 under $200,000	794	27,164	78	29	63	9	-	-	853	23,756	115	865	36	247	102	647
$200,000 under $500,000	91	8,493	14	8	4	1	[2]	[2]	95	7,430	12	173	[1]	[1]	11	144
$500,000 under $1,000,000	9	1,424	[1]	[1]	[2]	[2]	-	-	12	3,909	-	4,194,344	-	-	-	-
$1,000,000 or more	[1]	[1]	-	-	-	-	-	-	[1]	[1]	-	-	-	-	-	-
Taxable returns, total	2,408,033	2,370,067	1,079,615	89,713	570,113	40,562	31,011	7,259	7,955,239	2,415,664	22,596,402	4,194,344	21,901,133	3,979,647	777,836	214,698
No adjusted gross income	239,183	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000	17,105	3,333	-	-	(*)	(*)	-	-	124,092	5,531	943,361	139,216	937,391	137,889	(*)	(*)
$2,000 under $3,000	126,580	25,627			20,714	1,136	(*)	(*)	580,522	44,789	2,980,177	433,512	2,922,877	426,289	64,471	7,222
$3,000 under $4,000	239,183	72,474	3,749	563	38,189	2,347	(*)	(*)	610,813	74,014	2,896,452	443,972	2,799,790	426,734	114,076	17,238
$4,000 under $5,000	223,742	89,653			49,570	3,030	(*)	(*)	630,034	107,502	2,751,086	442,567	2,668,709	426,767	87,523	15,801
$5,000 under $6,000	218,988	104,008	4,701	9,362	51,094	3,244			592,938	119,850	2,547,235	435,823	2,463,997	421,211	88,586	14,611
$6,000 under $7,000	176,600	110,939			55,403	3,689			523,166	112,592	2,142,126	382,965	2,091,291	369,064	58,714	13,901
$7,000 under $8,000	164,345	127,322	32,659	1,666	51,132	3,017	15,953	3,365	612,737	122,338	1,817,325	344,097	1,771,341	331,374	52,311	12,723
$8,000 under $9,000	141,190	93,952	166,509	5,674	47,921	3,309			586,149	148,041	1,556,861	317,008	1,525,196	308,788	33,939	8,220
$9,000 under $10,000	148,673	123,936	166,360	9,362	39,418	2,967			586,975	130,734	1,284,679	281,898	1,251,147	270,365	35,354	11,533
$10,000 under $11,000	132,400	117,766	160,427	12,390	41,527	2,720			536,780	132,794	1,057,637	251,419	1,022,726	239,401	40,444	12,019
$11,000 under $12,000	138,202	133,540	139,713	11,423	32,670	2,396			478,537	122,849	864,363	210,958	832,672	197,008	39,541	13,950
$12,000 under $13,000	96,818	97,718	93,449	8,899	28,285	2,171	5,001	520	426,118	124,526	589,370	150,151	569,918	143,271	21,803	6,880
$13,000 under $14,000	92,699	104,005	89,872	10,764	22,113	1,686			348,281	116,115	403,671	100,283	382,601	92,236	22,182	8,047
$14,000 under $15,000	86,408	102,266	64,034	7,302	18,170	1,539			294,648	117,606	259,936	68,511	241,063	58,861	22,076	9,650
$15,000 under $20,000	239,345	383,083	129,591	16,117	44,536	3,898	(*)	(*)	743,732	378,840	416,793	123,310	364,424	97,329	58,438	25,981
$20,000 under $25,000	7,202	219,863	21,294	3,566	16,284	1,605	(*)	(*)	180,673	194,504	58,624	31,108	42,052	16,815	17,980	14,293
$25,000 under $30,000	33,123	114,862	4,255	941	5,153	664	(*)	(*)	47,631	97,386	13,832	9,939	8,255	4,812	6,138	5,128
$30,000 under $50,000	34,732	211,686	2,371	518	4,694	858	429	60	42,267	156,141	11,241	20,204	5,016	8,543	6,777	11,661
$50,000 under $100,000	7,202	96,953	539	186	766	192	(*)	(*)	7,619	74,369	1,506	6,365	631	2,643	1,067	3,723
$100,000 under $200,000	794	27,164	78	29	63	9	-	-	853	23,756	115	865	36	247	102	647
$200,000 under $500,000	91	8,493	14	8	4	1	[2]	[2]	95	7,430	12	173	[1]	[1]	11	144
$500,000 under $1,000,000	9	1,424	[1]	[1]	[2]	[2]	-	-	12	3,909	-	19,518,153	-	-	-	-
$1,000,000 or more	[1]	[1]	-	-	-	-	-	-	[1]	[1]	-	2,436,496	-	-	-	-
Total nontaxable returns	264,024	88,953	8,950	1,225	355,281	26,606	23	1	740,207	94,129	10,479,647	1,022,720	10,342,387	982,214	160,904	40,507
Returns under $5,000	863,702	275,488	9,859	940	424,261	28,112	8,204	2,141	2,637,047	310,255	19,894,732	2,436,496	19,518,153	2,356,107	429,181	80,389
Returns $5,000 under $10,000	855,971	563,588	372,793	17,823	282,152	20,483	15,953	3,365	2,946,651	647,314	9,501,932	1,805,566	9,253,951	1,743,379	272,568	62,186
Returns $10,000 under $15,000	547,101	556,048	547,703	50,808	146,777	11,148	5,001	520	2,088,356	615,719	3,176,778	782,574	3,050,621	731,705	146,350	50,869
Returns $15,000 or more	405,283	1,063,894	158,210	21,366	72,204	7,426	1,876	1,234	1,023,392	936,501	502,607	192,426	420,795	130,669	90,641	61,757

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Included in above adjusted gross income class to avoid disclosure.

[2] Data not shown separately to avoid disclosure. However, the data are included in the appropriate totals.

[3] Includes unspecified tax credits.

[4] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 2.7--ALL RETURNS EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Exemptions for blindness					Exemptions for taxpayers' dependents	
				Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income	Income tax after credits	Total income tax	Number of returns	Number of exemptions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	74,576,407	203,913,350	117,573,639	6,761,427	8,678,216	[1]55,265,581	7,884,535	7,919,668	136,202	146,079	1,075,020	120,260	120,471	33,555,625	77,515,416
No adjusted gross income	429,622	1,200,313	696,999	81,104	107,844	-389,329	-	1,539	(*)	(*)	(*)	-	-	171,182	394,248
$1 under $600	2,961,769	3,831,512	3,214,238	156,839	203,544	53,580	-	-	(*)	(*)	(*)	-	-	180,728	411,448
$600 under $1,000	2,454,864	3,188,723	2,706,219	139,705	171,308	112,079	-	-	(*)	(*)	(*)			163,333	306,568
$1,000 under $2,000	5,959,276	9,147,210	6,887,485	662,957	787,985	1,030,546	90	102	13,192	15,191	19,447	-	-	712,201	1,456,549
$2,000 under $3,000	5,370,470	9,624,585	6,672,516	855,804	1,040,665	2,147,350	8,840	8,868	(*)	(*)	(*)	(*)	(*)	983,958	1,894,091
$3,000 under $4,000	5,051,628	10,936,786	6,841,999	882,478	1,133,946	3,385,678	54,185	54,234	13,506	13,506	46,393	856	856	1,464,179	2,948,335
$4,000 under $5,000	4,927,419	11,677,864	6,965,590	718,403	951,377	3,218,677	108,509	108,536	15,965	17,963	71,397	1,141	1,141	1,803,122	3,742,434
$5,000 under $6,000	4,592,210	11,546,354	6,683,572	562,147	744,608	3,075,003	165,970	165,970	13,750	13,750	77,958	3,887	3,887	1,821,001	4,104,424
$6,000 under $7,000	4,255,317	11,511,327	6,586,646	407,039	534,184	2,637,101	177,688	177,688	14,396	14,679	97,038	7,404	7,404	1,973,317	4,388,970
$7,000 under $8,000	4,397,838	12,925,399	7,152,895	364,648	476,996	2,718,686	221,265	221,265						2,264,115	5,299,356
$8,000 under $9,000	4,189,378	12,950,494	7,079,878	257,561	324,641	2,181,589	194,591	194,600	17,825	17,891	162,488	10,871	10,871	2,335,517	5,536,030
$9,000 under $10,000	4,008,736	12,731,323	6,965,650	255,064	320,466	2,416,310	236,886	236,886						2,329,253	5,437,261
$10,000 under $11,000	3,686,714	12,287,786	6,646,363	203,921	253,905	2,139,173	222,836	222,836	4,385	5,192	48,576	4,764	4,764	2,294,902	5,385,194
$11,000 under $12,000	3,393,251	11,319,920	6,043,781	161,961	210,674	1,858,759	205,921	205,972						2,123,405	5,062,597
$12,000 under $13,000	2,904,463	10,090,383	5,445,533	110,620	135,778	1,378,804	158,962	159,025						1,942,487	4,506,016
$13,000 under $14,000	2,545,628	9,073,406	4,822,431	115,275	150,469	1,559,865	192,741	192,774	6,827	6,827	91,161	10,191	10,191	1,778,821	4,098,710
$14,000 under $15,000	2,184,214	7,784,424	4,160,050	95,625	130,184	1,385,934	176,593	176,598						1,469,246	3,497,215
$15,000 under $20,000	6,453,851	23,560,528	12,478,455	288,412	379,896	4,961,386	689,625	689,995	7,452	8,126	126,330	14,711	14,711	4,428,990	10,694,051
$20,000 under $25,000	2,377,638	8,782,959	4,614,952	139,598	190,610	3,100,455	487,822	488,001	2,611	2,611	56,619	8,064	8,064	1,627,426	3,974,786
$25,000 under $30,000	968,565	3,644,855	1,876,354	86,613	120,608	2,373,614	405,320	405,653	1,964	1,964	54,128	6,724	6,724	661,543	1,645,929
$30,000 under $50,000	1,077,844	4,140,735	2,082,040	124,965	177,987	4,754,503	984,798	985,571	1,658	1,658	61,316	11,336	11,336	745,882	1,879,050
$50,000 under $100,000	404,692	1,613,088	777,706	66,845	96,827	4,494,749	1,264,609	1,267,475	902	950	59,388	16,261	16,311	274,397	737,665
$100,000 under $200,000	72,856	278,345	138,553	17,698	25,875	2,360,783	837,652	843,479	239	242	32,084	11,392	11,438	43,474	113,675
$200,000 under $500,000	15,089	54,624	28,084	4,999	7,196	1,437,660	586,567	594,349	71	72	21,394	8,795	8,910	7,672	19,272
$500,000 under $1,000,000	2,192	7,849	4,053	830	1,209	553,596	243,311	248,978	8	9	5,126	2,171	2,171	1,043	2,578
$1,000,000 or more	883	3,058	1,597	316	434	619,030	259,754	269,276	3	3	4,122	1,571	1,571	431	1,024
Returns under $5,000	27,155,048	49,606,493	33,985,046	3,437,290	4,395,669	[1]9,258,582	171,625	173,278	64,111	72,105	177,292	2,117	2,117	5,482,703	11,153,673
Returns $5,000 under $10,000	21,443,479	61,664,897	34,468,641	1,846,459	2,400,895	13,028,689	996,401	996,410	45,971	46,320	337,485	22,161	22,161	10,723,203	24,749,041
Returns $10,000 under $15,000	14,604,270	50,555,919	27,118,158	687,402	881,010	8,322,535	957,053	957,206	11,212	12,019	139,737	14,955	14,955	9,558,861	22,544,732
Returns $15,000 or more	11,373,610	42,086,041	22,001,794	730,276	1,000,642	24,655,777	5,759,457	5,792,777	14,908	15,635	420,507	81,024	81,235	7,790,858	19,067,970

Size of adjusted gross income	Exemptions for taxpayers' dependents--Continued			Exemptions other than age or blindness											
							Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss[4]		Income tax after credits	Total income tax
	Adjusted gross income	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	[1]399,637,784	47,946,107	48,052,015	74,576,407	195,089,055	[1]673,619,046	67,067,045	564,967,294	10,704,903	47,057,515	8,379,626	13,145,768	41,574,629	48,444,164	85,239,774	85,409,236
No adjusted gross income	-1,510,377	-	7,810	429,622	1,091,247	-2,715,111	148,966	677,501	342,841	-2,738,291	130,931	161,370	264,559	-815,691	-	11,692
$1 under $600	61,523	-	29	2,961,769	3,625,686	1,021,947	2,640,856	1,085,816	209,906	-92,658	68,701	26,279	540,564	2,345	-	34
$600 under $1,000	131,268	-	-	2,454,864	3,012,787	1,960,847	2,204,717	1,783,730	183,334	5,700	68,833	32,229	618,083	139,188	79	98
$1,000 under $2,000	1,096,450	54	295	5,959,276	8,344,034	8,874,780	5,175,038	7,615,643	535,375	265,650	256,618	65,768	2,003,254	927,719	24,935	25,332
$2,000 under $3,000	2,481,936	8,570	8,699	5,370,470	8,566,607	13,330,979	4,465,452	10,691,031	572,618	560,649	328,801	104,853	2,228,606	1,974,447	361,415	361,637
$3,000 under $4,000	5,139,204	73,703	73,791	5,051,628	9,790,334	17,685,709	4,169,473	14,104,020	601,573	805,767	364,476	176,943	2,109,197	2,598,980	801,846	802,015
$4,000 under $5,000	8,158,147	254,292	254,444	4,927,419	10,708,024	22,166,967	4,233,764	18,210,983	617,245	1,120,562	385,436	234,332	2,205,921	2,601,073	1,367,551	1,367,829
$5,000 under $6,000	10,020,921	434,302	434,425	4,592,210	10,787,996	25,218,808	4,082,494	21,508,807	575,981	1,217,484	365,366	242,392	2,160,705	2,250,126	1,893,951	1,894,084
$6,000 under $7,000	12,831,257	723,353	723,374	4,255,317	10,967,616	27,644,579	3,849,492	24,199,250	581,892	1,331,351	356,776	169,215	2,135,744	1,944,736	2,314,979	2,315,001
$7,000 under $8,000	16,966,438	1,119,260	1,119,318	4,397,838	12,443,251	32,916,524	4,043,627	29,435,822	591,383	1,435,072	352,051	212,332	2,306,383	1,832,292	2,963,640	2,963,697
$8,000 under $9,000	19,883,468	1,482,630	1,482,841	4,189,378	12,615,908	35,597,608	3,940,240	32,279,684	588,688	1,656,862	333,226	256,105	2,384,144	1,404,957	3,421,367	3,421,609
$9,000 under $10,000	22,142,100	1,834,302	1,834,406	4,008,736	12,402,911	38,065,290	3,785,813	34,631,836	522,728	1,505,937	373,609	219,148	2,452,594	1,705,722	3,867,065	3,867,180
$10,000 under $11,000	24,095,529	2,118,446	2,118,622	3,686,714	12,031,557	38,699,686	3,500,017	35,467,863	497,572	1,403,908	360,041	245,588	2,372,813	1,582,326	4,013,414	4,013,624
$11,000 under $12,000	24,418,972	2,277,633	2,277,843	3,283,251	11,106,378	37,738,196	3,127,878	34,703,340	461,687	1,418,946	362,167	264,528	2,207,189	1,351,382	4,050,857	4,051,188
$12,000 under $13,000	24,262,363	2,414,272	2,414,567	2,904,463	9,951,549	36,263,482	2,783,503	33,646,344	401,603	1,240,096	320,409	214,345	2,089,975	1,162,697	4,054,941	4,055,352
$13,000 under $14,000	23,326,741	2,444,786	2,444,882	2,545,628	8,921,141	34,348,209	2,440,525	31,763,740	359,121	1,325,689	315,195	226,244	1,867,131	1,031,936	3,998,413	3,998,571
$14,000 under $15,000	21,295,435	2,323,753	2,323,868	2,184,214	7,652,265	31,653,846	2,094,323	29,046,748	311,619	1,269,892	314,798	226,046	1,717,370	1,111,159	3,810,917	3,811,082
$15,000 under $20,000	75,714,589	9,112,350	9,113,574	6,453,851	23,172,506	110,314,579	6,109,785	99,265,671	1,053,543	5,470,392	1,210,165	1,044,208	5,321,269	4,534,309	14,406,142	14,408,124
$20,000 under $25,000	35,944,780	4,985,884	4,987,718	2,377,638	8,589,738	52,524,308	2,188,641	44,176,093	536,171	4,303,922	716,614	775,987	2,141,189	3,268,306	7,782,362	7,784,657
$25,000 under $30,000	17,975,026	2,777,821	2,779,272	968,565	3,522,283	26,320,898	847,653	19,917,905	303,532	3,359,360	406,288	654,736	916,068	2,389,050	4,308,217	4,310,142
$30,000 under $50,000	27,744,181	5,201,930	5,208,126	1,077,844	3,961,090	40,169,501	868,545	24,410,363	524,920	9,103,652	609,867	1,578,990	1,042,478	5,076,495	7,890,320	7,898,578
$50,000 under $100,000	18,033,073	4,792,696	4,807,381	404,692	1,515,311	26,694,891	298,567	11,956,647	266,886	8,070,713	299,520	1,811,328	398,900	4,856,203	7,293,001	7,314,240
$100,000 under $200,000	5,637,892	1,966,895	1,984,849	72,856	252,228	9,532,788	54,154	3,280,252	51,587	2,247,879	62,718	1,361,647	72,369	2,643,011	3,382,772	3,411,495
$200,000 under $500,000	2,155,536	872,824	893,669	15,089	47,356	4,274,524	11,194	885,010	10,810	549,004	14,055	1,217,106	15,055	1,623,404	1,755,620	1,790,508
$500,000 under $1,000,000	702,503	323,340	334,017	2,192	6,631	1,472,924	1,643	148,132	1,609	97,728	2,102	641,638	2,189	585,426	666,692	686,290
$1,000,000 or more	928,829	403,011	424,195	883	2,621	1,842,287	685	75,062	679	122,249	863	982,411	880	662,566	809,278	845,178
Returns under $5,000	[1]15,558,150	336,619	345,067	27,155,048	45,138,719	[1]62,326,118	23,038,266	54,168,725	3,062,892	-72,622	1,603,796	801,773	9,970,184	7,428,061	2,555,827	2,568,636
Returns $5,000 under $10,000	81,844,183	5,593,847	5,594,364	21,443,479	59,217,682	159,442,808	19,701,666	142,055,398	2,860,672	7,146,706	1,781,028	1,099,192	11,439,570	9,137,832	14,461,002	14,461,571
Returns $10,000 under $15,000	117,399,040	11,578,891	11,579,782	14,604,270	49,662,890	178,703,419	13,946,246	164,628,035	2,031,602	6,658,531	1,672,610	1,176,752	10,254,478	6,239,501	19,928,542	19,929,817
Returns $15,000 or more	184,836,408	30,436,750	30,532,801	11,373,610	41,069,764	273,146,701	10,380,867	204,115,134	2,749,737	33,324,899	3,322,192	10,068,051	9,910,397	25,638,770	48,294,404	48,449,212

Footnotes at end of table.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness											
	One											
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss[4]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Total	26,568,747	[1]114,088,395	23,619,665	93,113,652	1,456,990	2,904,159	1,757,431	1,924,812	11,259,700	16,145,759	13,942,213	13,956,028
No adjusted gross income	138,051	-446,554	37,230	94,793	78,418	-344,671	31,023	-24,907	87,535	-171,770	-	748
$1 under $600	2,620,868	909,221	2,443,914	875,855	88,901	4,855	33,251	1,124	394,885	27,377	-	-
$600 under $1,000	2,123,859	1,694,648	1,979,751	1,554,022	76,170	28,329	35,931	11,600	488,297	100,696	79	79
$1,000 under $2,000	4,717,405	6,974,074	4,262,468	6,144,394	200,648	149,190	140,033	24,685	1,489,639	655,805	24,831	24,951
$2,000 under $3,000	3,650,983	8,994,877	3,130,847	7,437,343	186,145	216,126	174,783	21,456	1,491,581	1,319,952	343,147	343,147
$3,000 under $4,000	2,685,422	9,372,154	2,269,609	7,694,615	122,515	170,369	154,996	56,941	1,114,974	1,450,229	655,627	655,627
$4,000 under $5,000	2,188,568	9,806,203	1,933,441	8,376,490	104,912	173,095	120,380	79,717	960,895	1,176,901	930,267	930,267
$5,000 under $6,000	1,939,477	10,625,230	1,746,412	9,266,164	95,326	217,127	121,046	51,345	925,030	1,090,594	1,177,719	1,177,719
$6,000 under $7,000	1,458,553	9,464,127	1,342,939	8,465,575	67,256	145,556	112,378	47,708	792,084	805,288	1,170,747	1,170,747
$7,000 under $8,000	1,222,171	9,120,428	1,103,163	8,062,879	65,036	130,329	106,215	60,263	689,881	866,957	1,207,255	1,207,255
$8,000 under $9,000	973,801	8,234,315	902,712	7,297,572	67,585	216,119	81,920	77,369	607,598	643,256	1,158,042	1,158,065
$9,000 under $10,000	797,647	7,528,003	738,216	6,652,536	44,130	123,779	93,238	53,454	539,202	698,234	1,104,511	1,104,511
$10,000 under $11,000	530,253	5,556,573	481,648	4,807,478	38,434	113,233	78,454	56,108	383,477	579,754	849,250	849,257
$11,000 under $12,000	380,839	4,367,820	348,883	3,809,080	27,279	70,818	62,966	56,333	285,600	431,589	690,804	690,827
$12,000 under $13,000	255,185	3,175,754	229,251	2,668,663	24,836	54,300	50,180	47,269	208,398	405,521	511,246	511,246
$13,000 under $14,000	192,662	2,598,157	167,894	2,125,531	21,947	77,829	46,549	35,718	157,128	359,079	439,969	439,969
$14,000 under $15,000	149,207	2,159,323	129,678	1,690,397	18,099	84,555	42,195	44,665	133,360	339,706	371,190	371,215
$15,000 under $20,000	315,968	5,343,733	245,475	3,600,459	52,628	273,282	125,241	209,525	289,127	1,260,467	980,441	980,862
$20,000 under $25,000	100,969	2,238,764	65,176	1,156,195	25,533	210,235	54,577	120,260	96,500	752,074	443,325	443,363
$25,000 under $30,000	45,380	1,233,250	24,626	469,354	14,593	155,441	30,681	92,339	44,507	516,116	255,844	255,908
$30,000 under $50,000	50,995	1,916,773	23,705	452,264	23,499	332,317	36,560	197,902	49,828	934,289	465,730	466,399
$50,000 under $100,000	22,856	1,521,611	9,775	283,826	9,743	210,857	18,149	199,123	22,596	827,804	470,128	471,617
$100,000 under $200,000	5,552	746,034	2,099	88,345	2,407	70,520	4,788	139,974	5,508	447,195	282,558	285,153
$200,000 under $500,000	1,687	488,513	598	29,844	740	22,869	1,535	117,262	1,682	318,538	207,882	210,791
$500,000 under $1,000,000	258	173,644	98	5,671	132	7,027	240	57,087	258	103,859	76,399	78,141
$1,000,000 or more	131	291,720	57	4,307	78	-9,327	122	90,492	130	206,249	125,222	128,164
Returns under $5,000	18,125,156	[1]37,304,623	16,057,260	32,177,513	857,709	397,292	690,397	170,616	6,027,806	4,559,192	1,953,952	1,954,819
Returns $5,000 under $10,000	6,391,649	44,972,103	5,833,442	39,744,725	339,333	832,911	514,797	290,139	3,553,795	4,104,329	5,818,274	5,818,296
Returns $10,000 under $15,000	1,508,146	17,857,627	1,357,354	15,101,149	130,595	400,736	280,344	240,093	1,167,963	2,115,649	2,862,460	2,862,515
Returns $15,000 or more	543,796	13,954,043	371,609	6,090,266	129,353	1,273,220	271,893	1,223,965	510,136	5,366,592	3,307,528	3,320,399

Size of adjusted gross income	Number of exemptions other than age or blindness--Continued											
	Two											
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss		Sales of property net gain or loss		All other income or loss		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	17,163,302	[1]177,552,287	14,488,682	137,015,763	3,294,446	11,875,052	2,804,366	5,245,774	12,201,117	23,414,511	25,382,983	25,435,112
No adjusted gross income	135,562	-808,981	49,058	219,504	113,254	-846,327	45,572	43,539	87,852	-225,697	-	3,368
$1 under $600	208,718	69,444	106,403	84,524	71,676	-27,254	20,086	9,579	103,214	2,441	-	4
$600 under $1,000	223,953	180,197	140,687	113,960	70,059	9,052	20,623	8,803	102,823	48,382	-	19
$1,000 under $2,000	724,637	1,098,918	493,988	728,699	192,691	101,044	72,104	22,009	363,724	247,166	104	139
$2,000 under $3,000	961,132	2,424,839	689,857	1,607,198	206,999	180,989	100,798	52,025	543,044	584,627	17,058	17,151
$3,000 under $4,000	1,205,504	4,238,489	881,970	2,854,218	217,956	266,525	129,591	80,081	674,675	1,037,665	116,810	116,892
$4,000 under $5,000	1,299,403	5,845,489	998,575	3,977,343	220,122	353,397	176,473	108,795	799,023	1,405,954	287,010	287,158
$5,000 under $6,000	1,096,433	6,024,444	895,451	4,469,108	187,969	320,621	141,350	119,340	695,765	1,115,374	402,512	402,521
$6,000 under $7,000	1,081,209	7,041,618	908,502	5,481,612	183,279	369,533	129,533	76,034	679,193	1,114,411	588,784	588,784
$7,000 under $8,000	1,159,099	8,673,546	1,021,396	7,177,709	190,852	446,549	118,726	91,861	736,587	956,421	834,386	834,386
$8,000 under $9,000	1,050,102	8,914,504	964,967	7,642,369	175,567	445,947	108,685	106,623	727,055	719,565	948,522	948,531
$9,000 under $10,000	1,025,001	9,752,664	938,291	8,258,974	143,877	447,865	120,897	91,899	761,807	953,926	1,093,819	1,093,830
$10,000 under $11,000	960,400	10,082,818	885,974	8,741,884	139,579	369,376	126,362	118,023	695,322	853,534	1,177,912	1,177,938
$11,000 under $12,000	861,539	9,901,692	796,892	8,588,622	128,647	408,958	120,777	124,002	665,425	780,111	1,208,924	1,209,060
$12,000 under $13,000	761,593	9,510,732	715,787	8,462,387	109,572	336,440	113,574	85,205	606,042	626,700	1,221,724	1,221,841
$13,000 under $14,000	664,458	8,968,933	620,762	7,838,484	101,985	413,205	111,700	119,159	546,439	598,086	1,192,929	1,192,990
$14,000 under $15,000	599,184	8,683,568	565,257	7,642,450	90,305	352,587	104,003	100,145	522,938	588,387	1,188,279	1,188,304
$15,000 under $20,000	1,773,473	30,355,298	1,650,333	26,197,075	292,169	1,428,173	383,664	405,930	1,565,313	2,324,121	4,490,686	4,491,023
$20,000 under $25,000	669,201	14,781,906	604,566	11,727,421	151,570	1,102,335	232,829	324,564	633,772	1,627,587	2,432,793	2,433,371
$25,000 under $30,000	268,878	7,307,948	228,409	5,092,955	83,140	804,981	127,801	264,953	261,532	1,145,059	1,313,088	1,313,498
$30,000 under $50,000	290,353	10,865,306	226,979	5,859,096	134,185	2,063,631	182,703	631,919	286,911	2,310,660	2,306,830	2,308,326
$50,000 under $100,000	111,723	7,429,853	80,778	2,882,551	67,628	1,675,295	88,059	695,881	110,994	2,176,126	2,119,079	2,124,322
$100,000 under $200,000	24,540	3,244,974	18,295	966,332	16,340	621,097	21,661	493,735	24,474	1,163,810	1,168,504	1,177,039
$200,000 under $500,000	5,939	1,691,328	4,512	319,888	4,103	196,061	5,572	458,699	5,927	716,679	699,462	711,004
$500,000 under $1,000,000	932	623,915	720	58,371	672	31,549	893	261,090	932	272,905	280,870	288,407
$1,000,000 or more	336	648,845	273	23,029	250	3,423	330	351,881	334	270,511	292,898	305,206
Returns under $5,000	4,758,909	[1]13,048,395	3,360,538	9,585,446	1,092,757	37,425	565,247	324,831	2,674,355	3,100,539	420,982	424,730
Returns $5,000 under $10,000	5,411,844	40,406,776	4,728,607	33,029,772	881,544	2,030,516	619,191	485,757	3,600,407	4,859,698	3,868,023	3,868,053
Returns $10,000 under $15,000	3,847,174	47,147,743	3,584,672	41,273,826	570,088	1,880,567	576,416	546,533	3,036,166	3,446,817	5,989,767	5,990,134
Returns $15,000 or more	3,145,375	76,949,373	2,814,865	53,126,718	750,057	7,926,545	1,043,512	3,888,651	2,890,189	12,007,459	15,104,210	15,152,197

Footnotes at end of table.

Table 2.7--ALL RETURNS: EXEMPTIONS BY TYPE, NUMBER OF EXEMPTIONS, SOURCES OF INCOME, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of exemptions other than age or blindness--Continued: Three											
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)
Total	10,050,609	[1]113,284,350	9,436,492	99,839,794	1,720,293	7,529,291	1,159,198	1,902,598	6,002,211	4,012,661	14,723,209	14,750,982
No adjusted gross income	52,610	-386,623	19,338	98,153	51,542	-416,379	15,944	29,789	29,856	-98,187	-	1,684
$1 under $600	49,211	16,285	28,382	26,573	18,950	-29,239	12,227	19,882	18,927	3,713	-	-
$600 under $1,000	48,984	39,894	38,012	57,082	15,011	-15,679			12,904	-6,155	-	-
$1,000 under $2,000	209,486	321,311	164,698	273,855	54,181	14,647	15,440	4,195	68,608	28,615	-	11
$2,000 under $3,000	377,526	956,710	324,205	842,637	72,002	70,153	18,976	6,976	109,223	36,942	1,210	1,250
$3,000 under $4,000	504,906	1,770,310	452,432	1,562,263	95,488	142,129	25,461	11,482	145,989	54,435	27,720	27,720
$4,000 under $5,000	613,070	2,787,664	567,631	2,555,132	86,939	151,464	32,456	21,235	215,370	59,833	110,720	110,742
$5,000 under $6,000	582,440	3,198,667	543,025	2,908,328	95,702	196,643	47,339	30,175	241,819	63,521	184,079	184,123
$6,000 under $7,000	642,572	4,178,660	607,859	3,908,146	100,913	227,870	28,661	11,935	283,641	30,709	295,472	295,472
$7,000 under $8,000	647,861	4,851,595	616,811	4,536,648	102,826	249,036	49,185	18,163	328,375	47,748	400,107	400,109
$8,000 under $9,000	695,374	5,918,770	664,788	5,553,563	105,999	264,619	53,844	47,831	377,578	52,757	539,085	539,155
$9,000 under $10,000	741,609	7,045,653	725,727	6,787,445	86,238	193,746	65,701	19,721	441,298	44,740	695,485	695,517
$10,000 under $11,000	703,788	7,395,676	683,306	6,955,400	91,024	273,219	52,911	26,255	427,913	140,801	774,835	774,889
$11,000 under $12,000	611,837	7,034,738	594,045	6,673,040	80,790	232,870	51,560	30,894	399,980	97,935	776,102	776,163
$12,000 under $13,000	585,564	7,320,111	569,402	6,943,951	76,166	218,529	53,216	38,972	418,062	118,658	842,998	843,136
$13,000 under $14,000	505,112	6,819,156	494,858	6,479,136	64,817	218,273	49,820	24,989	364,309	96,758	821,928	821,928
$14,000 under $15,000	411,129	5,956,570	400,456	5,591,752	54,603	228,781	44,648	30,842	313,363	105,196	744,522	744,537
$15,000 under $20,000	1,205,037	20,607,676	1,163,113	19,018,781	184,065	910,570	194,077	158,975	1,000,452	519,349	2,799,204	2,799,350
$20,000 under $25,000	436,195	9,629,166	412,740	8,400,426	95,151	738,905	120,782	99,218	392,172	390,617	1,476,099	1,476,505
$25,000 under $30,000	170,895	4,648,033	153,831	3,633,401	52,510	574,508	72,691	117,647	163,377	322,478	791,300	791,532
$30,000 under $50,000	181,765	6,716,804	154,059	4,362,007	85,791	1,455,525	98,247	233,135	176,156	666,137	1,356,671	1,358,295
$50,000 under $100,000	59,918	3,931,624	46,794	1,922,945	39,512	1,144,608	43,914	261,984	59,208	602,087	1,094,303	1,097,379
$100,000 under $200,000	11,104	1,451,821	8,859	558,783	8,071	357,372	9,636	204,927	11,020	330,739	517,803	522,179
$200,000 under $500,000	2,175	609,027	1,758	150,174	1,659	92,591	2,035	179,957	2,171	186,305	251,328	256,504
$500,000 under $1,000,000	308	203,563	251	22,054	235	18,561	294	98,907	307	64,041	91,601	94,822
$1,000,000 or more	133	261,489	112	18,119	108	15,969	133	174,512	133	52,889	130,637	137,980
Returns under $5,000	1,855,793	[1]5,505,550	1,594,698	5,415,697	394,113	-82,904	120,504	93,560	600,877	79,196	139,650	141,407
Returns $5,000 under $10,000	3,309,856	25,193,344	3,158,210	23,694,130	491,678	1,131,913	244,730	127,824	1,672,711	239,476	2,114,229	2,114,376
Returns $10,000 under $15,000	2,817,430	34,526,252	2,742,067	32,643,279	367,400	1,171,672	252,155	151,953	1,923,627	559,349	3,960,385	3,960,652
Returns $15,000 or more	2,067,530	48,059,203	1,941,517	38,086,691	467,102	5,308,608	541,809	1,529,262	1,804,996	3,134,641	8,508,946	8,534,545

Size of adjusted gross income	Number of exemptions other than age or blindness--Continued: Four											
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss[4]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Total	9,536,162	[1]120,571,914	8,997,344	106,603,911	1,872,557	9,893,023	1,208,407	1,689,542	5,821,106	2,385,444	14,878,185	14,906,655
No adjusted gross income	44,376	-429,327	20,395	119,420	43,647	-461,386	16,484	45,492	26,860	-132,852	-	2,179
$1 under $600	30,286	10,640	23,298	31,392	20,753	-11,583	5,190	2,034	14,387	-14,149	-	-
$600 under $1,000	28,439	22,493	23,156	25,437							-	12
$1,000 under $2,000	143,412	220,116	121,208	207,889	38,919	5,680	11,295	5,815	37,221	733	-	2
$2,000 under $3,000	207,236	516,677	177,664	437,426	53,020	49,256	15,809	10,281	51,220	19,714	-	18
$3,000 under $4,000	325,434	1,148,322	283,103	1,007,530	76,578	98,057	26,120	9,747	95,267	32,988	1,688	1,754
$4,000 under $5,000	386,312	1,751,504	350,286	1,594,908	83,843	169,781	24,639	10,650	129,688	-23,835	35,862	35,876
$5,000 under $6,000	431,532	2,381,446	400,691	2,195,649	90,504	188,448	25,063	14,132	146,218	-16,782	90,996	91,028
$6,000 under $7,000	489,643	3,168,719	454,426	2,887,110	105,621	247,986	38,712	27,950	203,512	5,673	163,397	163,401
$7,000 under $8,000	653,680	4,897,019	620,022	4,626,619	105,135	262,825	39,707	29,783	301,007	-22,208	321,801	321,815
$8,000 under $9,000	662,634	5,648,179	638,544	5,350,952	104,934	270,649	36,410	10,251	327,517	16,327	433,260	433,293
$9,000 under $10,000	639,611	6,088,947	609,846	5,702,973	115,237	335,514	47,008	26,831	341,630	23,629	515,591	515,618
$10,000 under $11,000	704,394	7,403,731	688,618	7,125,222	99,663	258,549	46,206	13,227	427,021	6,733	662,413	662,474
$11,000 under $12,000	660,739	7,596,046	643,059	7,234,099	100,037	311,522	61,965	27,965	425,837	22,460	723,584	723,650
$12,000 under $13,000	607,703	7,585,778	592,743	7,263,766	86,105	289,291	55,645	28,149	419,587	4,572	770,800	770,819
$13,000 under $14,000	540,946	7,302,158	531,618	7,040,789	72,034	248,424	45,289	12,786	368,299	159	788,710	788,731
$14,000 under $15,000	474,936	6,886,971	463,197	6,547,941	70,580	270,305	60,937	24,787	357,979	43,938	767,643	767,654
$15,000 under $20,000	1,430,931	24,465,427	1,383,122	22,863,294	240,986	1,251,668	239,260	115,349	1,158,076	235,116	3,009,493	3,009,888
$20,000 under $25,000	533,712	11,780,356	506,375	10,427,418	118,174	989,131	139,995	100,924	475,479	262,884	1,674,847	1,675,170
$25,000 under $30,000	211,242	5,725,727	193,089	4,682,497	66,965	769,973	77,958	88,135	197,476	185,123	899,439	899,785
$30,000 under $50,000	237,072	8,783,856	200,701	5,906,505	114,817	2,075,255	125,249	187,084	226,349	615,013	1,672,117	1,673,360
$50,000 under $100,000	77,473	5,059,778	60,646	2,519,433	53,788	1,725,282	56,948	251,048	76,152	564,016	1,358,803	1,363,164
$100,000 under $200,000	11,931	1,547,954	9,516	622,234	9,199	429,574	10,181	208,956	11,838	287,190	543,898	548,431
$200,000 under $500,000	2,095	590,927	1,690	149,276	1,694	96,371	1,951	190,340	2,093	154,940	242,731	249,033
$500,000 under $1,000,000	264	180,070	221	24,245	212	14,911	257	91,056	264	49,858	85,974	88,675
$1,000,000 or more	129	238,400	110	9,887	112	7,540	129	156,770	129	64,204	115,138	120,825
Returns under $5,000	1,165,495	[1]3,240,425	999,110	3,424,001	316,760	-150,195	99,537	84,019	354,643	-117,401	37,550	39,840
Returns $5,000 under $10,000	2,877,100	22,184,311	2,723,529	20,763,302	521,431	1,305,422	186,900	108,948	1,319,884	6,640	1,525,045	1,525,156
Returns $10,000 under $15,000	2,988,718	36,774,684	2,919,235	35,211,817	428,419	1,378,091	270,042	106,914	1,998,723	77,862	3,713,150	3,713,328
Returns $15,000 or more	2,504,849	58,372,496	2,355,470	47,204,789	605,947	7,359,704	651,928	1,389,662	2,147,856	2,418,342	9,602,439	9,628,330

Footnotes at end of table.

Size of adjusted gross income	Number of exemptions other than age or blindness--Continued											
	Five											
	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss[4]		Income tax after credits	Total income tax
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	5,870,551	[1]77,847,714	5,507,262	67,765,441	1,243,735	7,508,538	806,132	1,180,218	3,467,339	1,390,409	9,174,793	9,198,132
No adjusted gross income	27,967	-317,629	12,924	72,911	25,278	-319,841	(*)	(*)	15,894	-102,392	-	2,061
$1 under $600	25,585	7,545	20,672	25,747	13,509	-11,070	6,167	144	11,049	-14,570	-	17
$600 under $1,000	15,912	12,353	12,454	19,648								
$1,000 under $2,000	82,147	131,050	67,505	147,128	25,448	-4,543	19,482	9,486	24,549	-14,134	-	224
$2,000 under $3,000	84,099	213,996	71,668	187,902	27,196	15,492			17,834	3,714	-	70
$3,000 under $4,000	200,687	702,091	174,813	613,256	48,431	66,635	15,883	9,586	48,705	12,613	-	22
$4,000 under $5,000	231,226	1,030,043	201,459	886,118	61,948	146,284	16,336	3,491	52,934	-5,866	3,573	3,635
$5,000 under $6,000	287,684	1,589,953	265,077	1,427,264	53,377	141,785	18,837	19,730	96,044	1,174	33,271	33,288
$6,000 under $7,000	295,728	1,922,538	269,292	1,739,331	70,771	200,247	25,621	-980	98,504	-16,060	68,372	68,389
$7,000 under $8,000	325,953	2,449,413	311,816	2,303,191	67,494	158,708	20,767	4,658	131,049	-17,143	119,562	119,603
$8,000 under $9,000	391,180	3,325,341	371,829	3,100,028	70,545	237,890	27,433	1,350	190,151	-13,928	203,596	203,620
$9,000 under $10,000	402,332	3,825,957	388,666	3,618,351	66,315	175,315	27,018	14,226	207,035	15,418	275,441	275,470
$10,000 under $11,000	397,487	4,163,215	382,851	3,952,656	71,880	205,327	32,114	12,180	238,965	-6,948	316,293	316,334
$11,000 under $12,000	390,170	4,488,318	377,777	4,244,385	66,909	210,464	33,298	16,042	228,318	17,427	375,616	375,631
$12,000 under $13,000	384,832	4,807,789	375,232	4,616,433	56,291	181,912	27,355	5,733	244,410	3,712	429,916	430,010
$13,000 under $14,000	342,816	4,620,884	333,980	4,433,251	47,970	189,128	32,791	14,440	239,283	-16,534	440,920	440,935
$14,000 under $15,000	296,119	4,291,174	289,273	4,072,956	44,462	183,884	36,167	13,655	220,068	20,678	430,600	430,669
$15,000 under $20,000	953,719	16,279,758	920,829	15,231,869	154,797	858,254	157,174	82,323	730,534	107,311	1,840,735	1,841,214
$20,000 under $25,000	336,747	7,451,262	317,975	6,623,646	78,863	631,531	91,198	59,215	293,160	136,870	979,695	980,109
$25,000 under $30,000	147,038	4,006,060	134,565	3,303,497	45,280	533,177	53,308	44,766	136,034	124,774	593,608	593,958
$30,000 under $50,000	171,555	6,392,616	145,528	4,264,500	88,710	1,598,593	94,044	175,265	164,465	354,259	1,152,602	1,153,983
$50,000 under $100,000	67,777	4,435,017	51,728	2,217,759	48,802	1,622,759	48,378	211,997	66,647	382,502	1,157,536	1,161,322
$100,000 under $200,000	9,933	1,281,365	7,808	520,873	7,916	386,493	8,351	160,938	9,854	213,061	443,945	448,060
$200,000 under $500,000	1,555	433,890	1,282	113,121	1,284	68,660	1,455	135,343	1,551	116,766	171,141	175,811
$500,000 under $1,000,000	226	154,674	190	18,337	189	16,100	222	69,859	225	50,379	73,564	75,528
$1,000,0000 or more	77	149,041	69	11,283	70	15,354	74	85,078	77	37,326	64,807	68,169
Returns under $5,000	667,623	[1]1,779,447	561,495	1,952,709	201,810	-107,043	70,527	54,399	170,965	-120,634	3,573	6,031
Returns $5,000 under $10,000	1,702,877	13,113,202	1,606,680	12,188,165	328,502	913,946	119,676	38,983	722,783	-30,539	700,243	700,370
Returns $10,000 under $15,000	1,811,424	22,371,380	1,759,113	21,319,680	287,512	970,715	161,725	62,049	1,171,044	18,336	1,993,345	1,993,579
Returns $15,000 or more	1,688,627	40,583,683	1,579,974	32,304,885	425,911	5,730,922	454,204	1,024,783	1,402,547	1,523,248	6,477,634	6,498,154

Size of adjusted gross income	Number of exemptions other than age or blindness--Continued											
	Six or more											
	Number of returns	Number of exemptions other than age or blindness	Adjusted gross income	Salaries and wages (gross)		Business net income or loss[2]		Sales of property net gain or loss[3]		All other income or loss[4]		Income tax after credits	Total income tax
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Total	5,387,036	36,544,474	[1]70,274,385	5,017,600	60,628,732	1,116,882	7,347,454	644,092	1,202,829	2,823,156	1,095,376	7,138,390	7,162,323
No adjusted gross income	31,056	206,903	-325,997	(*)	(*)	30,702	-349,687	(*)	(*)	16,562	-84,793	-	1,653
$1 under $600	27,101	190,680	8,812	18,187	41,724	18,211	-34,369	4,059	5,343	12,161	-6,203	-	-
$600 under $1,000	13,717	100,754	11,264	(*)	(*)								
$1,000 under $2,000	82,189	564,514	129,310	65,171	113,680	23,488	-368	29,124	22,799	64,804	30,079	-	5
$2,000 under $3,000	89,494	611,343	223,882	71,211	178,525	27,256	28,632						
$3,000 under $4,000	129,675	874,015	454,344	107,546	372,138	40,605	62,052						
$4,000 under $5,000	208,840	1,380,062	946,064	182,372	820,991	59,481	126,542	15,152	10,444	48,011	-11,913	120	150
$5,000 under $6,000	254,644	1,743,785	1,399,067	231,838	1,242,294	53,103	152,860	11,731	7,670	55,829	-3,757	5,375	5,405
$6,000 under $7,000	287,612	1,981,717	1,868,917	266,474	1,717,477	54,052	140,159	21,871	6,567	78,810	4,714	28,207	28,207
$7,000 under $8,000	389,074	2,714,814	2,924,522	370,419	2,728,776	60,040	187,625	17,451	7,605	119,484	517	80,529	80,529
$8,000 under $9,000	416,287	2,849,345	3,556,499	397,400	3,335,200	64,058	221,638	24,934	12,681	154,245	-13,021	138,861	138,945
$9,000 under $10,000	402,536	2,760,331	3,824,066	385,067	3,611,557	66,931	229,718	19,747	13,017	161,622	-30,225	182,217	182,234
$10,000 under $11,000	390,392	2,664,129	4,097,673	377,620	3,885,224	56,992	184,203	23,994	19,795	200,115	8,451	232,711	232,730
$11,000 under $12,000	378,127	2,573,144	4,349,582	367,222	4,154,114	58,025	184,314	31,601	9,293	202,029	1,861	275,827	275,856
$12,000 under $13,000	309,586	2,061,514	3,863,318	301,088	3,691,144	48,633	159,624	20,439	9,017	193,476	3,533	278,257	278,300
$13,000 under $14,000	299,634	2,006,363	4,038,920	291,413	3,846,549	50,368	178,830	29,046	19,153	191,673	-5,612	313,957	314,018
$14,000 under $15,000	253,639	1,690,964	3,676,240	246,462	3,501,252	33,570	149,780	26,848	11,953	169,662	13,255	308,683	308,703
$15,000 under $20,000	774,723	5,202,162	13,262,687	746,913	12,354,192	128,898	748,444	110,749	72,105	577,767	87,945	1,285,583	1,285,786
$20,000 under $25,000	300,814	2,023,199	6,642,853	281,809	5,840,987	66,880	631,786	77,233	71,807	250,106	98,274	775,602	776,138
$25,000 under $30,000	125,132	846,304	3,399,879	113,133	2,736,202	41,044	521,281	43,849	46,897	113,142	95,501	454,939	455,461
$30,000 under $50,000	146,104	978,031	5,494,145	117,573	3,565,990	77,918	1,578,332	73,064	153,685	138,769	196,138	936,370	938,215
$50,000 under $100,000	64,945	440,478	4,317,009	48,846	2,130,133	47,413	1,691,913	44,072	191,295	63,303	303,668	1,093,151	1,096,436
$100,000 under $200,000	9,796	66,895	1,260,640	7,577	523,684	7,654	382,824	8,101	153,116	9,675	201,015	426,064	430,635
$200,000 under $500,000	1,638	11,111	460,840	1,354	122,706	1,330	72,452	1,507	135,506	1,631	130,177	183,076	187,365
$500,000 under $1,000,000	204	1,399	137,058	163	19,454	169	9,580	196	63,639	203	44,385	58,284	60,718
$1,000,000 or more	77	518	252,791	64	8,437	61	89,289	75	123,679	77	31,387	80,577	84,834
Returns under $5,000	582,072	3,928,271	[1]1,447,678	465,165	1,613,359	199,743	-167,198	57,584	74,348	141,538	-72,831	120	1,808
Returns $5,000 under $10,000	1,750,153	12,049,992	13,573,072	1,651,198	12,635,304	298,184	931,999	95,734	47,540	569,990	-41,772	435,189	435,320
Returns $10,000 under $15,000	1,631,378	10,996,114	20,025,733	1,583,805	19,078,283	247,588	856,751	131,928	69,211	956,955	21,488	1,409,435	1,409,608
Returns $15,000 or more	1,423,433	9,570,097	35,227,903	1,317,432	27,301,785	371,367	5,725,900	358,846	1,011,729	1,154,673	1,188,489	5,293,646	5,315,588

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Adjusted gross income less deficit.

[2]Throughout this table, includes business or profession, farm, partnership, and Small Business Corporation net profit or net loss

[3]Throughout this table, includes gain or loss from sales of capital assets, gain from sales of depreciable property, and gain or loss from sales of property other than capital assets.

[4]Throughout this table, includes dividends in adjusted gross income, interest received, rent, royalty, estate and trust net income or net loss, pensions and annuities, and other sources net income or loss.

NOTE: Amount detail may not add to total because of rounding.

Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining his 1971 total tax liability had to take account of several factors. These included:

(1) his income subject to tax—generally adjusted gross income minus the personal deductions and exemptions,

(2) the type of tax computation used,

(3) his marital status, which determined the tax rate schedule applicable,

(4) any tax credits he was entitled to apply against the income tax,

(5) the additional tax for tax preferences (the so-called "minimum tax"), and,

(6) other taxes—self-employment tax, uncollected social security taxes on tip income, and the tax from recomputing prior year investment credit, all of which increased the total tax liability.

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit and the investment credit, were subtracted to obtain income tax after credits. A return was classified as taxable based on total income tax which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, and tax from recomputing prior year investment credit were disregarded, since the former two were not considered income taxes, and the latter was not related to the current year's income.)

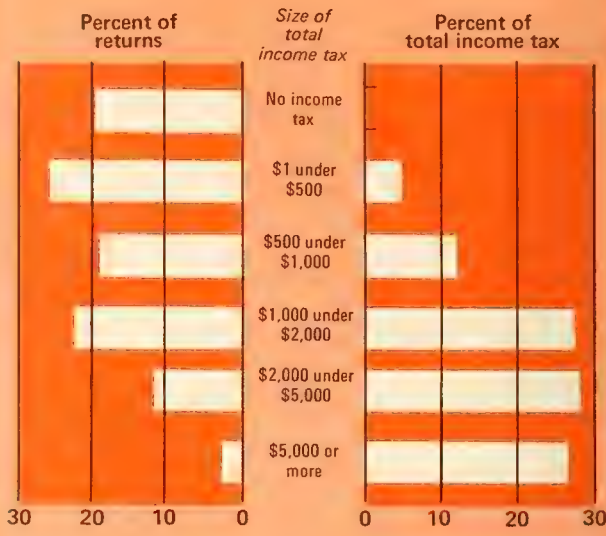
Tax liability arose from five different sources, the two components of total income tax explained above, and the three other taxes: namely, the self-employment tax, the tax from recomputing prior-year investment credit, and the uncollected social security tax on tips. The self-employment tax was assessed on the first $7,800 of "self-employment income" at the rate of 7.5 percent in order to finance social security benefits. Prior year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Uncollected social security taxes on tips are discussed below. The sum of all five taxes is shown as "total tax liability" in the tabulations.

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions, in other words it was equal to their "taxable income." The taxpayer typically applied a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use an alternative method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax computation involved the application of a special set of rates to net long-term capital gains, with the regular rates applying to the net taxable income from all other sources of income. If the alternative computation was used by a taxpayer whose net income from all other sources less deductions was a negative amount, then income subject to tax equalled one-half of his net long-term capital gains (i.e., net long-term capital gains minus net short-term losses), not the lesser amount of his "taxable income."

Chart 3A

Number of returns and amount of total income tax, percent distribution by size of total income tax



A new method of tax computation, introduced for 1971, was the maximum tax computation. The computation of income subject to tax was not affected under this method, i.e., it still equalled adjusted gross income less personal deductions and exemptions; however, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 60 percent rate.

In the case of returns with income averaging, the amount shown as income subject to tax was the amount, computed for the statistics, which would have produced the same tax under the regular tax computation method. This amount was always less than the taxpayer's taxable income; how much less depended on how far his average taxable income for the 4 preceding years fell short of his current year's taxable income.

Table 3.9 provides a summary of the types of tax computation used by taxpayers. Of the $412.4 billion of income subject to tax reported for 1971, all but $38.6 billion was reported on returns with the regular tax computation.

Regular Method of Computation

The "regular" method of applying one of four graduated schedules of tax rates to brackets of "taxable income" was used on 59.0 million returns. The schedule used depended on the taxpayer's marital status. For 1971, with the introduction of a new schedule for single persons (with lower rates than those applicable to married persons filing separate re-

turns), a total of four tax rate schedules were in use. Tables 3.11 through 3.16 show tax rate data for taxpayers using each of these rate schedules.

Alternative Tax Computation

A taxpayer with large amounts of taxable income could elect an alternative tax computation which limited to 50 percent the tax on the taxable half of excess net long-term capital gain over net short-term capital loss. The Tax Reform Act of 1969 continued this rate on the first $25,000 of such income ($12,500 in the case of married persons filing separately), but applied a 59 percent rate for 1970 to amounts in excess of this base. For 1971, this rate was raised to 65 percent. An exception was made for amounts realized under contracts and corporate liquidation plans initiated before October 10, 1969, shown in the tabulations as "long-term gains from installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded $25,000. However, it did reduce, dollar for dollar, the $25,000 limitation on other types of capital gains that could be taxed at the 50 percent rate. In the tabulations, capital gains on prior-year and non-calendar year returns with filing periods largely within 1970 are shown separately as "taxed at 59 percent rate" wherever applicable (see table 3.2).

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective for tax year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum rate of 60 percent to income from earnings, in contrast to the top rate of 70 percent which applied to other types of income. Table 3.3 illustrates the maximum tax computation. The terms used in that table are as follows:

Earned net income basically consisted of amounts received as compensation for personal service actually rendered—such as salaries, wages, commissions, and gains from sales of property created by the taxpayer—less certain expenses allocable to that income. *Earned taxable income* was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the *tax preference offset,* which was the greater of tax preferences in excess of $30,000 for 1971 or the average of this amount for 1970 and 1971 (see "Explanation of Classifications and Terms" for definition of tax preferences). Since earned taxable income was also limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss, the reduction in earned taxable income caused by this limitation was tabulated as the *capital gains offset.*

The part of taxable income which was not earned taxable income was *other taxable income.* "Other" taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and *unearned taxable income,* a residual amount.

Table 3.3 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 60 percent); that generated at the maximum (60 percent) rate on earned taxable income; that generated at regular rates on other taxable income (rates over 60 percent and up to 70 percent); and, for returns with long-term capital gains, that generated at capital gains rates (50 and 65 percent). The latter figure, shown in table 3.3 as "other taxable income subject to capital gains rates," arose whenever the taxpayer elected a combination of the maximum with the alternative tax computation. In such cases the taxpayer applied the special 60 percent maximum rate to his earned taxable income, and the special 50 and 65 percent rates to his long-term capital gains. In the tax rate tables (tables 3.11 to 3.16), returns with this method of tax computation are shown both as maximum and as alternative tax returns. Table 3.4 classifies taxpayers using the maximum tax computation by the size of their adjusted gross incomes and their earned incomes.

Income Averaging

If a taxpayer's taxable income for 1971 exceeded his average taxable income for the period 1967–1970 by both one-fifth and $3,000, he was eligible for the income averaging tax computation method. Under this computation, a part of the unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-fifth of such income. The prior-year taxable income of returns with the income-averaging computation is shown in table 3.5. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.6 compares the taxes paid by persons using the income averaging computation to the amounts they would have paid, had they used the regular computation.

Additional Tax for Tax Preferences (Minimum Tax)

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of items previously accorded special treatment (known as "tax preferences"). Table 3.7 indicates that 24,000 returns showed a liability for the additional tax, which totalled $169 million. Of these returns, 4,000 with additional tax liability of $31 million showed no tax under the regular tax computation method.

The tax preferences covered by the minimum tax are listed in the "Explanation of Classifications and Terms" under "Tax preferences." The computation of the tax, which was detailed on Form 4625, worked as follows:

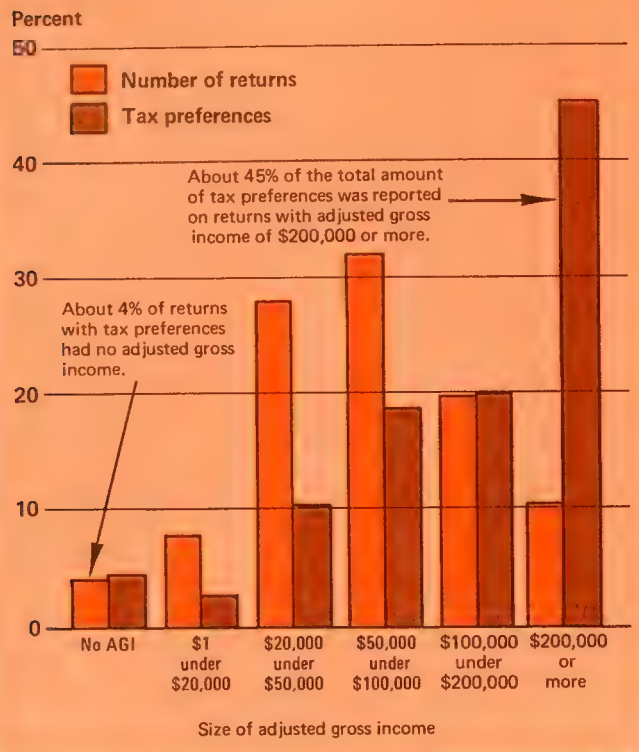
(1) All tax preference items were totalled. If they came to less than $15,000, no Form 4625 had to be filed and no tax was imposed.

(2) Some taxpayers who did not derive any benefit from all or a portion of their tax preferences reduced the total shown on their Form 4625 by the amount from which they derived no benefit. The result of this reduction is shown in table 3.8 as "recomputed tax preference income" (see discussion of the "no-benefit exclusion," below).

Chart 3B

Returns with tax preferences

Percent distribution of returns with tax preferences and amount of preferences



(3) The amount computed in (2) was next reduced by $30,000 ($15,000 in the case of a husband or wife filing a separate return). The result of this computation is shown in table 3.8 as "tax preferences less exclusion."

(4) From tax preferences less exclusion, three tax items were subtracted: income tax after credits, tax from recomputing prior-year investment credit, and tax carryover from prior years. The first two of these three items are shown in the tabulation as "income tax deducted" and "prior-year investment credit deducted," indicating that, on returns where the sum of these two taxes exceeded tax preferences less exclusion, only that amount needed to bring tax preferences down to zero was tabulated. A "tax carryover from prior years on a 1971 return resulted if the taxpayer's 1970 tax after credits and tax from recomputing prior year investment credit exceeded his 1970 tax preferences less exclusion —the carryover consisting of that amount of tax which could not be deducted in 1970.

(5) The result of the computation described in (4)—tax preferences less exclusion less the three tax items—is shown in the tabulation as "tax preference income subject to tax."

(6) A "tentative tax on tax preferences" was computed by taking 10 percent of "tax preference income subject to tax."

(7) The amount computed in (6) could then be further reduced by 10 percent of the 1971 net operating loss eligible for carryover (see discussion below). The 10 percent figure, limited to the amount deductible (i. e., the amount of tentative tax on tax preferences), is shown in table 3.8 as "net operating loss credit."

(8) The result of the computation described in (7)—tentative tax on tax preferences less net operating loss credit —is shown in the tabulation as "net tentative tax for tax preferences."

(9) If the taxpayer had a net operating loss in 1970 which he used to offset his minimum tax liability for that year, and then for 1971 used that net operating loss to reduce his taxable income, a "minimum tax deferred from prior years" had to be computed on the 1971 return. "Minimum tax deferred" was equal to 10 percent of the net operating loss carried over to 1971.

(10) The sum of net tentative tax for tax preferences and minimum tax deferred from prior years is shown as "tentative tax for tax preferences before credit."

(11) Finally, "the net tentative tax for tax preferences before credit" was reduced by any unused retirement income credit, thus arriving at "tentative tax for tax preferences after credit." The reasons for this computation are also explained in greater detail below.

(12) The "tentative tax for tax preferences after credit" is the amount which the taxpayer should have carried over to his Form 1040 and included in his total tax liability. Table 3.8 compares this computed amount to the amounts actually reported on Forms 4625 and 1040. The slightly higher frequency associated with the amounts reported on Forms 1040 resulted from the failure of a small number of taxpayers who were subject to the additional tax to file the supporting Form 4625 with their returns.

In the course of tax computation, the taxpayer had the opportunity to reduce his tax liability by three items which related to the extent to which he actually benefited from his tax preferences. These reductions applied only to taxpayers who were nontaxable under the regular method of tax computation, and who had more than enough deductions, exemptions, business losses, or retirement income credit to make them nontaxable.

No-Benefit Exclusion

The "no-benefit" exclusion," while not mentioned anywhere on the income tax form or in the instructions, was being considered as a proposed regulation at the time the 1971 income tax returns were filed. A number of taxpayers took advantage of this proposed regulation, taking the chance that it would be given final approval by the Internal Revenue Service. Since the "no-benefit exclusion" did not appear as a line item on Form 4625, those taxpayers who used it tended to take advantage of it at different places in their tax computation. In this report, the convention has been used of subtracting it out of total tax preferences, and showing the result as "recomputed total tax preferences." A "no-benefit exclusion" arose whenever a taxpayer had so many deductions and exemptions that, even had he not enjoyed certain tax preferences, he would still have been nontaxable under the regular tax computation method. For example, a taxpayer with adjusted gross income of $100 000,

Five examples of returns with different methods of tax computation

Example 1—Return with Income Subject to Tax at Regular Rates only

Derivation of Income Subject to Tax:

$16,050 - Adjusted gross income
-3,700 - Itemized deductions

$12,350 - Balance
-1,350 - Exemptions

$11,000 - Income subject to tax

Derivation of Regular Tax:

1st $1,000 taxed at 14%.....	$140
2nd $1,000 taxed at 15%.....	$150
3rd $1,000 taxed at 16%.....	$160
4th $1,000 taxed at 17%.....	$170
Next $4,000 taxed at 19%.....	$760
Bal. $3,000 taxed at 22%.....	$660
$11,000 Total tax.....	$2,0[illegible]
Total credits.....	-2[illegible]
Income tax after credits.....	$1,800

Example 2—Return with Income Subject to Tax at Regular and Alternative Rates

Derivation of Income Subject to Tax:

$120,050 - Adjusted gross income (including 1/2 excess net long-term capital gain of $55,000)
-3,700 - Itemized deductions

$116,350 - Balance
-1,350 - Exemptions

$115,000 - Income subject to tax
60,000 - At regular rates
55,000 - At alternative rates

Derivation of Regular Tax:

1st $1,000 taxed at 14%.....	$140
2nd $1,000 taxed at 15%.....	$150
etc. . .	
Next $8,000 taxed at 50%.....	$4,000
Bal. $8,000 taxed at 53%.....	$4,240
$60,000	$22,300

Derivation of Capital gains tax:

$25,000 of income subject to tax at 50%.....	$12,500
$30,000 of income subject to tax at 65%.....	$19,500
$55,000 Capital gains tax.....	$32,000

rivation of total tax:

Regular tax.....	$22,300
Capital gains tax.....	$32,000
Total tax.....	$54,3[illegible]
Total credits.....	-4,[illegible]
Income tax after credits.....	$5[illegible]

Example 3—Return with Income Subject to Tax at Capital Gains Rates Only

Derivation of Income Subject to Tax:

For regular tax computation:

$350,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of $300,000)
-49,000 - Itemized deductions

$301,000 - Balance
-1,350 - Exemptions

$299,650 - Tentative income subject to tax ("taxable income")

For alternative tax computation:

$300,000 - Income subject to tax at capital gains rates
— - Income subject to tax at regular rates

$300,000 - Income subject to tax

Derivation of Tax on Income Subject to Tax:

For regular tax computation:

$299,650 - Taxed at regular rates in tax rate schedule Y.....	$180,735

For alternative tax computation:

Long-term gains from installment sales = $400,000
Other long-term gains = $200,000
$200,000 of income subject to tax taxed at 50%..... $[illegible]
$100,000 of income subject to tax taxed at 65%..... $[illegible]
$300,000 capital gains tax..... $[illegible]

Income tax is the lesser of regular tax or capital gains tax, or.....	$165,000
Total credits.....	-5,000
Income tax after credits.....	$160,000

Example 4—Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Tax:

$130,000 - Earned net income (salaries and wages)

$130,000 - Adjusted gross income
-3,650 - Itemized deductions

$126,350 - Balance
-1,350 - Exemptions

$125,000 - Total income subject to tax = "earned taxable income"

$100,000 - At regular rates
$25,000 - At maximum rate

Derivation of Regular Tax:

1st $1,000 taxed at 14%.....	$140
2nd $1,000 taxed at 15%.....	$150
etc. . .	
Next $12,000 taxed at 5[illegible].....	$6,[illegible]
Bal. $12,[illegible] taxed at 6[illegible].....	$7,[illegible]
$1[illegible] regular tax.....	$4[illegible]

Derivation of Tax at Maximum Rate:

$25,000 taxed at 60%.....	$15,000

Derivation of Total Tax

Regular tax.....	$4[illegible]
Tax at maximum rate.....	$15,000
Total tax.....	$[illegible]
Total credits.....	[illegible]
Income tax after credits.....	$[illegible]

Example 5—Regular Tax, Maximum Tax, and Alternative Tax

Derivation of Income Subject to Tax:

$130,000 - Earned net income (salaries and wages)
$25,000 - Interest
$15,000 - 1/2 excess net long-term capital gain

$170,000 - Adjusted gross income
-3,650 - Itemized deductions

$166,350 - Balance
-1,350 - Exemptions

$165,000 - Total income subject to tax

-126,176 - Earned taxable income ($\frac{130,000}{170,000}$ x 165,000)

$38,824 - Other taxable income, total
-15,000 - Other taxable income subject to capital gains rates (1/2 excess net long-term capital gain)

$23,824 - Other taxable income subject to regular rates

Derivation of Income Subject to Tax at Maximum Rate:

$126,176 - Earned taxable income
-100,000 - At regular rates (up to 60%)

$26,176 - Income subject to tax at maximum rate

Derivation of Income Subject to Tax at Regular Rates:

$100,000 - Earned taxable income at regular rates
+23,824 - Other taxable income at regular rates

123,824 - Total income subject to tax at regular rates

Summary: Income Subject to Tax is Divided into Three Parts:

$123,824 - At regular rates
$26,176 - At maximum rate
$15,000 - At capital gains rates

$165,000 - Total income subject to tax

Derivation of Regular Tax:

1st $1,000 taxed at 14%.....	$140
2nd $1,000 taxed at 15%.....	$150
etc. . .	
Next $12,000 taxed at 58%.....	$6,960
Next $12,000 taxed at 60%.....	$7,200
Next $26,176 taxed at maximum rate of 60%; therefore, return was not taxed at 62% regular rate	
Next $13,824 taxed at 64%.....	$8,847
Next $10,000 taxed at 66%.....	$6,600
$123,824 regular tax.....	$60,627

Derivation of capital gains tax

$15,000 taxed at 50%.....	$7,500

Derivation of Tax at maximum Rate

$26,176 taxed at 60%.....	$15,706

Derivation of Total Tax:

Regular tax.....	$6[illegible]
Capital gains tax.....	$7,5[illegible]
Tax at maximum rate.....	$15,7[illegible]
Total tax.....	$[illegible]
Total credits.....	-5,[illegible]
Income tax after credits.....	$[illegible]

including one-half excess long-term capital gains of $40 000, but with itemized deductions totalling $140,000, obviously gained no benefit from his ability to exclude the other $40,000 of his long-term capital gains from adjusted gross income. The maximum "no-benefit exclusion" was generally obtained by computing the excess of the taxpayer's deductions and exemptions over his adjusted gross income. However, any business-related itemized deductions which qualified for inclusion in the taxpayer's 1971 net operating loss eligible for carryover were treated somewhat differently, as is explained in the next paragraph.

1971 Net Operating Loss Eligible for Carryover

A business net operating loss in the current year was of benefit to a taxpayer to the extent that he could deduct it from current income or carry it back to one of the 3 preceding years as a deduction (see "1971 net operating loss eligible for carryover" in the "Explanation of Classifications and Terms"). If he had no income to offset the loss against in those 4 years, there was no benefit from the net operating loss in the current year; however, he was allowed to carry it over to future years and deduct it from his income in those years. The 1971 net operating loss also could be used to reduce the additional tax for 1971 and postpone the tax.

Unused Retirement Income Credit

A taxpayer had an unused retirement income credit when the computation on schedule R resulted in a greater amount than was needed to bring the income tax (computed under the regular method) down to zero. This excess amount could then be used to reduce the taxpayer's additional tax for tax preferences.

Illustrations showing how the five example returns are presented in table 3.16

Tax rate classes	Classified by highest rate at which tax was computed: Number of returns	Adjusted gross income (Dollars)	Income subject to tax: At all rates (Dollars)	Income subject to tax: At marginal rates (Dollars)	Income tax before credits: Generated at all rates (Dollars)	Income tax before credits: Generated at marginal rates (Dollars)	Classified by each rate at which tax was computed: Number of returns	Income taxed at rate (Dollars)	Income tax generated at rate (Dollars)	Income tax after credits (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Example 1.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates Only										
Returns with income subject to tax at regular rates, total	1	14,650	11,000	3,000	2,040	660	1	11,000	2,040	1,800
At regular rates, total	1	14,650	11,000	3,000	2,040	660	1	11,000	2,040	1,800
14 percent							1	1,000	140	
15 percent							1	1,000	150	
16 percent							1	1,000	160	
17 percent							1	1,000	170	
19 percent							1	4,000	760	
22 percent	1	14,650	11,000	3,000	2,040	660	1	3,000	660	1,800
Example 2.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Capital Gains Rates										
Returns with income subject to tax at regular rates, total	1	120,050	115,000	38,000	54,300	23,740	1	115,000	54,300	50,300
At capital gains rates	1	120,050	55,000	30,000	32,000	19,500	1	55,000	32,000	50,300
At regular rates, total	1	120,050	60,000	8,000	22,300	4,240	1	60,000	22,300	50,300
14 percent								1,000	140	
15 percent								1,000	150	
50 percent							1	8,000	4,000	
53 percent	1	120,050	60,000	8,000	22,300	4,240	1	8,000	4,240	50,300
Returns with income subject to capital gains as well as other rates, total	1	120,050	115,000	38,000	54,300	23,740	1	115,000	54,300	50,300
At regular rates	1	120,050	60,000	8,000	22,300	4,240	1	60,000	22,300	50,300
At capital gains rates, total	1	120,050	55,000	30,000	32,000	19,500	1	55,000	32,000	50,300
50 percent rate							1	25,000	12,500	
59 percent rate										
62 percent rate	1	120,050	30,000	30,000	32,000	19,500	1	30,000	19,500	50,300
Example 3.—Data Reported on Joint Return With Income Subject to Tax at Capital Gains Rates Only										
Returns with income subject to tax at capital gains rates only, total	1	300,000	300,000	100,000	165,000	65,000	1	300,000	165,000	160,000
50 percent							1	200,000	100,000	
59 percent										
65 percent	1	300,000	300,000	100,000	165,000	65,000	1	100,000	65,000	160,000
Example 4.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates and Maximum Rate										
Returns with income subject to tax at regular rates, total	1	130,000	125,000	37,000	60,180	22,200	1	125,000	60,180	60,180
At maximum rate	1	130,000	25,000	25,000	15,000	15,000	1	25,000	15,000	60,180
At regular rates, total	1	130,000	100,000	12,000	45,180	7,200	1	100,000	45,180	60,180
14 percent							1	1,000	140	
15 percent							1	1,000	150	
58 percent							1	12,000	6,960	
60 percent	1	130,000	100,000	12,000	45,180	7,200	1	12,000	7,200	60,180
Returns with income subject to tax at maximum rate, total	1	130,000	125,000	37,000	60,180	22,200	1	125,000	60,180	60,180
At regular rates	1	130,000	100,000	12,000	45,180	7,200	1	100,000	45,180	60,180
At maximum rate	1	130,000	25,000	25,000	15,000	15,000	1	25,000	15,000	60,180
Example 5.—Data Reported on Joint Return With Income Subject to Tax at Regular Rates, Maximum Rate, and Capital Gains Rates										
Returns with income subject to tax at regular rates, total	1	170,000	165,000	51,176	83,833	29,806	1	165,000	83,833	80,833
At maximum rate	1	170,000	26,176	26,176	15,706	15,706	1	26,176	15,706	80,833
At capital gains rates	1	170,000	15,000	15,000	7,500	7,500	1	15,000	7,500	80,833
At regular rates, total	1	170,000	123,824	10,000	60,627	6,600	1	123,824	60,627	80,833
14 percent							1	1,000	140	
15 percent							1	1,000	150	
60 percent							1	12,000	7,200	
62 percent										
64 percent							1	13,824	8,847	
66 percent	1	170,000	123,824	10,000	60,627	6,600	1	10,000	6,600	80,833
Returns with income subject to tax at maximum rate, total	1	170,000	165,000	51,176	83,833	29,806	1	165,000	83,833	80,833
At regular rates	1	170,000	123,824	10,000	60,627	6,600	1	123,824	60,627	80,833
At capital gains rates	1	170,000	15,000	15,000	7,500	7,500	1	15,000	7,500	80,833
At maximum rate	1	170,000	26,176	26,176	15,706	15,706	1	26,176	15,706	80,833
Returns with income subject to tax at capital gains as well as other rates, total	1	170,000	165,000	51,176	83,833	29,806	1	165,000	83,833	80,833
At maximum rate	1	170,000	26,176	26,176	15,706	15,706	1	26,176	15,706	80,833
At regular rates	1	170,000	123,824	10,000	60,627	6,600	1	123,824	60,627	80,833
At capital gains rates, total	1	170,000	15,000	15,000	7,500	7,500	1	15,000	7,500	80,833
50 percent rate	1	170,000	15,000	15,000	7,500	7,500	1	15,000	7,500	80,833

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows a relationship between income tax before credits[1] and income subject to tax. Five of the tables (tables 3.11 to 3.15) show the amount of income subject to tax classified by the rates at which it was taxed, in other words, the income on each return was subdivided into the amount taxed per tax rate. Table 3.16 classifies returns two ways: in columns 7 to 9 a return is again classified by each rate at which the individual was taxed; in columns 1 to 6 and 10, however, it is classified solely by the highest (or marginal) rate at which the individual was taxed.

For the purpose of table 3.16, returns with income subject to tax have been divided into four basic groups: with income taxed at regular rates, with income taxed at maximum rates, with income taxed at alternative as well as other rates, and with income taxed at alternative rates only. Any given return may appear in one, two, or three of the first three groups;

[1] The figure shown for income tax before credits in the tax rate tables differs slightly from that shown elsewhere in this report. In the other sections, small amounts of surcharge reported on noncalendar year and prior-year returns were included in income tax before credits; however, such amounts were excluded from the tax rate tables, since they were not generated by application of the tax rate schedules.

Illustrations showing how the five example returns are presented in table 3.16—continued

Tax rate classes	Classified by highest rate at which tax was computed: Number of returns	Adjusted gross income (Dollars)	Income subject to tax: At all rates (Dollars)	Income subject to tax: At marginal rates (Dollars)	Income tax before credits: Generated at all rates (Dollars)	Income tax before credits: Generated at marginal rates (Dollars)	Classified by each rate at which tax was computed: Number of returns	Income taxed at rate (Dollars)	Income tax generated at rate (Dollars)	Income tax after credits (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Summary of Data Reported on Above Five Joint Returns										
All returns	5	786,100	716,000	229,176	365,353	141,406	5	716,000	365,353	353,113
Returns with income subject to tax	5	786,100	716,000	229,176	365,353	141,406	5	716,000	365,353	353,113
Returns with income subject to tax at regular rates, total	4	436,100	416,000	129,176	200,353	76,406	4	416,000	200,353	193,113
At maximum rate	2	300,000	51,176	51,176	30,706	30,706	2	51,176	30,706	141,013
At capital gains rates	2	290,050	280,000	45,000	39,500	27,000	2	70,000	47,000	131,133
At regular rates, total	4	436,100	364,824	33,000	130,147	18,700	4	364,824	130,147	193,113
14 percent							4	4,000	560	
15 percent							4	4,000	600	
16 percent							4	4,000	640	
17 percent							4	4,000	680	
19 percent							4	16,000	3,040	
22 percent	1	16,050	11,000	3,000	2,040	660	4	12,000	2,640	1,800
53 percent	1	120,050	60,000	8,000	22,300	4,240	3	24,000	12,720	50,300
55 percent							2	24,000	13,200	
58 percent							2	24,000	13,920	
60 percent	1	130,000	100,000	12,000	45,180	7,200	2	24,000	14,400	60,180
62 percent										
64 percent							1	13,824	8,847	
66 percent	1	170,000	123,824	10,000	60,627	6,600	1	10,000	6,600	80,833
Returns with income subject to tax at maximum rate, total	2	300,000	290,000	88,176	144,013	62,006	2	290,000	144,013	141,013
At regular rates	2	300,000	223,824	22,300	105,807	13,800	2	223,824	105,807	141,013
At capital gains rates	1	170,000	15,000	15,000	7,500	7,500	1	15,000	7,500	80,833
At maximum rate	2	300,000	51,176	51,176	30,706	40,706	2	51,176	30,706	141,013
Returns with income subject to tax at capital gains as well as other rates, total	2	290,050	280,000	89,176	138,133	53,546	2	280,000	138,133	131,133
At maximum rate	1	170,000	26,176	26,176	15,706	15,706	1	26,176	15,706	80,833
At regular rates	2	200,050	183,824	18,000	82,927	10,840	2	183,824	82,927	131,133
At capital gains rates, total	2	290,050	70,000	45,000	39,500	27,000	2	70,000	39,500	131,133
50 percent	1	170,000	15,000	15,000	7,500	7,500	1	40,000	20,000	80,833
59 percent										
65 percent	1	120,050	55,000	30,000	32,000	19,500	1	30,000	19,500	50,300
Returns with income subject to tax at capital gains rates only, total	1	350,000	300,000	100,000	165,000	65,000	1	300,000	165,000	160,000
50 percent							1	200,000	100,000	
59 percent										
65 percent	1	350,000	300,000	100,000	165,000	65,000	1	100,000	65,000	160,000

however, returns in the fourth group are never shown elsewhere in the table.

In group one—returns with income subject to tax at regular rates—the first line includes income and tax at maximum and capital gains as well as at regular rates. In the next two lines, the amounts at the capital gains and maximum rates are shown separately.

In all the following lines ("at regular rates, total," and the detailed tax rate classes thereunder the columns "income subject to tax at all rates" and "income tax before credits generated from all rates" refer to all *regular* rates—amounts at the maximum and capital gain rates are excluded. Data for groups two and three are shown comparably.

The examples on pages 125 to 127 illustrate how various types of returns are shown in the marginal tax rate table (table 3.16). A return with regular tax only (example 1) or with capital gains tax only (example 3) is shown at only one marginal tax rate. An alternative tax return with positive net taxable income from sources other than capital gains (example 2)appears at two marginal rates—once within the regular rates section of the table, once within the capital gains rates section. All returns with the maximum tax also appear in the regular rates section of the table. If, as in example 4, all taxable income is earned taxable income, then the marginal rate in the regular rates section of the table is the 60 percent rate (except for those returns on which the head of household tax rate schedule was used, where it is the 59 percent rate, since there is no 60 percent rate in that schedule). If, as in example 5, there is income from sources other than earnings and capital gains present, the marginal rate in the regular rates section of the table is the same as it would be under the regular tax computation

Chart 3C

Number of returns with tax overpayment or tax due, 1967-1971



Table 3A.--TAX DUE BY SIZE

[All figures are estimates based on samples - Data are in thousands]

Size of tax due	Number of returns	Total tax liability[1]	Total tax due at time of filing	Balance due after remittance		Tax withheld		Payments on 1971 declaration		Total other payments[2]	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	16,953	39,294,413	9,512,519	7,220	922,985	12,168	20,756,138	3,562	8,862,718	1,679	163,038
$1 under $25	2,120	2,188,454	25,073	1,096	3,817	1,737	1,960,200	278	195,344	118	7,837
$25 under $50	1,673	1,905,237	61,060	765	7,513	1,305	1,661,388	231	175,972	117	6,817
$50 under $75	1,455	1,671,204	90,228	643	11,236	1,105	1,411,428	207	161,886	103	7,662
$75 under $100	1,227	1,501,640	106,296	529	14,392	903	1,235,201	177	152,804	105	7,339
$100 under $125	1,041	1,327,391	116,052	445	13,963	794	1,077,442	144	127,409	87	6,489
$125 under $150	907	1,252,518	123,969	399	16,640	667	971,916	149	151,694	66	4,939
$150 under $200	1,390	2,153,537	240,070	605	32,367	1,060	1,663,674	235	241,178	119	8,615
$200 under $300	1,889	3,291,539	463,779	786	58,954	1,381	2,369,336	379	443,302	182	15,121
$300 under $400	1,143	2,339,013	395,248	457	39,683	833	1,577,829	261	354,181	133	11,754
$400 under $500	738	1,655,640	329,184	281	38,068	498	1,027,723	188	290,189	91	8,544
$500 under $1,000	1,702	4,739,745	1,189,406	636	138,815	1,053	2,389,576	546	1,136,079	238	24,685
$1,000 under $1,500	615	2,344,253	752,243	228	84,751	319	870,390	232	707,846	117	13,775
$1,500 or more	1,053	12,924,243	5,619,914	349	462,784	515	2,540,035	536	4,724,833	205	39,462

[1] The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

NOTE: Estimates may not add to total because of rounding.

Table 3B.- TAX OVERPAYMENT BY SIZE

[All figures are estimates based on samples - data are in thousands]

Size of tax overpayment	Number of returns	Total tax liability[1]	Total over-payments	Refund		Credit on 1972 tax		Tax withheld		Payment on 1971 declaration		Total other payments[2]	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	55,273	48,028,545	15,412,911	53,034	13,690,792	2,622	1,722,118	53,078	54,547,986	3,704	8,467,295	4,035	426,173
$1 under $25	5,005	2,427,132	63,244	4,821	60,853	184	2,391	4,798	2,299,573	280	181,072	157	9,730
$25 under $50	4,734	2,537,666	174,346	4,569	168,125	169	6,220	4,536	2,517,762	268	184,691	150	9,559
$50 under $75	4,025	2,333,116	247,804	3,859	237,561	169	10,243	3,835	2,395,269	244	175,666	151	9,984
$75 under $100	3,740	2,327,303	324,961	3,587	311,536	158	13,426	3,571	2,470,016	242	170,810	146	11,438
$100 under $125	3,850	2,509,525	431,108	3,710	415,242	147	15,867	3,719	2,766,129	221	163,665	145	10,839
$125 under $150	4,012	2,659,106	549,211	3,918	535,597	103	13,613	3,902	3,064,402	159	132,777	154	11,137
$150 under $200	6,373	4,366,845	1,099,597	6,185	1,065,638	200	33,959	6,200	5,172,053	283	272,645	273	21,744
$200 under $300	8,147	6,504,057	1,985,193	7,921	1,923,623	270	61,570	7,929	7,980,928	408	469,690	521	38,631
$300 under $400	4,694	4,670,386	1,627,869	4,529	1,564,478	200	63,391	4,551	5,863,847	278	395,004	462	39,404
$400 under $500	3,185	3,527,444	1,424,821	3,060	1,362,239	154	62,582	3,072	4,562,764	222	354,203	415	35,299
$500 under $1,000	5,795	7,693,230	3,923,186	5,477	3,663,693	416	259,493	5,522	10,284,145	539	1,196,998	1,062	135,273
$1,000 under $1,500	1,023	2,063,775	1,215,649	912	1,056,739	151	158,910	936	2,518,473	194	712,685	264	48,267
$1,500 or more	691	4,408,961	2,345,920	486	1,325,468	302	1,020,452	505	2,652,624	365	4,057,388	136	44,868

[1] The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

NOTE: Estimates may not add to total because of rounding.

method—the only difference being that, as shown in columns 7 to 9 of example 5, the return does not appear at every rate between 60 percent and the marginal rate. The intermediate rates at which the return does not appear are the ones at which earned income would have been taxed, had it not been subject to the special 60 percent maximum rate. If, as is true of example 5, the return also has capital gains tax, it appears at three marginal rates: the highest regular tax rate applicable, the highest capital gains tax rate applicable, and the maximum tax rate.

Overpayment and Balance Due

Tables 3A and 3B classify taxpayers by whether they ended the tax year owing additional amounts in taxes or with a refund due from the Internal Revenue Service. Chart 3C shows the number of returns with either tax overpayment or tax due for tax years 1967–1971. Excluded from presentation on the chart were returns with neither a tax overpayment nor a tax due. Generally, these were nontaxable returns with low adjusted gross income.

Table 3.1--TYPE OF INCOME TAX COMPUTATION: ADJUSTED GROSS INCOME AND SELECTED TAX ITEMS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of tax computation[1]	Number of returns	Adjusted gross income	One-half excess net long-term capital gain	Taxable income	Income subject to tax				Income tax before credits	Additional tax for tax preferences	
					Total	Taxed at--				Number of returns	Amount
						Regular rates	Alternative rate	Maximum rate on earned income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	60,300,819	653,236,065	12,990,115	413,986,534	412,416,590	409,798,762	2,165,537	452,292	85,923,364	24,447	139,440
Returns with--											
Regular rates only[2]	59,024,626	602,621,061	6,637,183	373,794,204	373,794,204	373,794,204	-	-	72,669,628	7,966	51,795
Income averaging	1,189,893	39,138,290	3,924,850	30,848,731	29,275,159	29,275,159	-	-	8,678,637	10,918	59,945
Maximum tax on earned income[3]	5,621	1,057,264	815	887,738	887,738	624,019	-	263,719	466,321	-	-
Alternative tax	77,319	10,441,585	2,165,653	8,455,862	8,459,489	6,105,379	2,165,537	188,573	4,108,778	2,203	31,487
With alternative tax only	111	170,305	149,686	146,059	149,686	-	149,686	-	94,344	100	4,724
Capital gains taxed at--											
50 percent only	28	9,990	8,530	8,265	8,530	-	8,530	-	4,265	20	295
50 percent and higher rates[4]	83	160,315	141,156	137,794	141,156	-	141,156	-	90,079	80	4,429
With alternative tax and regular tax	73,644	9,440,572	1,977,294	7,615,811	7,615,811	5,638,517	1,977,294	-	3,638,036	2,099	26,743
Capital gains taxed at--											
50 percent only	61,875	6,206,962	466,298	4,996,698	4,996,698	4,530,400	466,298	-	2,183,038	478	3,637
50 percent and higher rates[4]	11,769	3,233,610	1,510,996	2,619,113	2,619,113	1,108,117	1,510,996	-	1,454,998	1,621	23,106
With alternative tax, regular tax, and maximum tax on earned income	3,564	830,709	38,673	693,992	693,992	466,863	38,555	188,573	376,398	4	18
Capital gains taxed at--											
50 percent only	3,189	679,793	16,903	571,185	571,185	393,101	16,886	161,197	304,683	2	14
50 percent and higher rates[4]	375	150,916	21,770	122,807	122,807	73,762	21,669	27,376	71,715	2	4
Additional tax for tax preferences and no other tax computations	3,360	-22,136	261,614	-	-	-	-	-	-	3,360	26,235

[1] Prior-year delinquent returns are included in the type of tax computation applicable as are returns with additional tax for tax preferences.
[2] Does not include returns with income averaging.
[3] Does not include returns with alternative tax.
[4] For returns with tax years mainly in 1970 the higher rate is 59 percent. For returns with tax years mainly in 1971 the higher rate is 65 percent.

Table 3.2--CAPITAL GAINS TAXED AT ALTERNATIVE TAX RATES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with alternative tax	Adjusted gross income	One-half excess net long-term capital gain over net short-term capital loss					
			Total	Taxed at--				
				50 percent rate	59 percent rate[1]		65 percent rate[2]	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	77,319	10,441,585	2,165,653	897,848	50	3,052	12,177	1,262,725
Under $30,0000	1,180	23,298	149	149	-	-	-	-
$30,000 under $50,000	1,832	81,432	6,381	6,381	-	-	-	-
$50,000 under $100,000	41,466	3,198,799	271,286	258,867	(*)	(*)	1,672	12,378
$100,000 under $200,000	24,324	3,245,881	442,006	324,816	22	805	5,789	116,385
$200,000 under $500,000	6,749	1,941,103	454,382	186,122	14	1,855	3,372	266,405
$500,000 under $1,000,000	1,231	838,210	352,757	66,918	3	316	895	285,523
$1,000,000 or more	537	1,112,862	638,693	54,595	1	35	449	582,034

[1] Prior-year returns with tax years mainly in 1970.
[2] Current-year returns with tax years mainly in 1971.

Table 3.3--RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Total		Size of taxable income							
			$50,000 under $70,000		$70,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL RETURNS										
Total returns	9,185	10,804,109	557	230,063	791	441,549	6,007	5,688,827	1,830	4,443,669
Adjusted gross income	9,185	1,887,973	557	41,914	791	78,283	6,007	1,003,645	1,830	764,131
Earned net income	9,185	1,629,082	557	41,696	791	73,387	6,007	939,615	1,830	574,385
Taxable income	9,185	1,581,729	557	34,069	791	66,256	6,007	840,026	1,830	641,379
Earned taxable income:										
Total	9,185	1,275,662	557	32,153	791	59,949	6,007	757,703	1,830	425,857
Subject to regular rates	9,185	823,370	557	27,850	791	42,250	6,007	576,500	1,830	176,770
Subject to maximum tax rate	9,185	452,292	557	4,303	791	17,699	6,007	181,203	1,830	249,087
Other taxable income:										
Total	7,904	306,067	412	1,916	622	6,307	5,169	82,322	1,701	215,522
Tax preference offset	594	18,308	(*)	(*)	(*)	(*)	224	2,977	349	15,293
Capital gains offset	794	3,082	47	37	59	88	571	2,108	117	850
Unearned taxable income	7,242	284,677	362	1,860	571	6,199	4,726	77,238	1,583	199,379
Subject to regular rates	7,249	267,512	378	1,701	573	5,431	4,696	67,397	1,602	192,983
Subject to capital gains rates	3,564	38,555	157	215	216	876	2,252	14,925	937	22,539
Income tax before credits:										
Generated at all rates	9,185	842,718	557	15,010	791	31,952	6,007	419,827	1,830	375,929
Generated at regular rates:										
Total	9,185	550,265	557	12,317	791	20,897	6,007	303,459	1,830	213,593
On earned taxable income	9,185	367,453	557	11,246	791	17,330	6,007	259,309	1,830	79,569
On other taxable income	7,249	182,811	378	1,071	573	3,567	4,696	44,149	1,602	134,024
Generated at capital gains rate	3,564	21,179	157	107	216	441	2,252	7,703	939	12,928
Generated at maximum tax rate on earned income	9,185	271,371	557	2,581	791	10,619	6,007	108,720	1,830	149,451
JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSES										
Total returns	7,168	9,298,384	-	-	-	-	5,479	5,219,058	1,689	4,079,326
Adjusted gross income	7,168	1,618,309	-	-	-	-	5,479	920,355	1,689	697,954
Earned net income	7,168	1,403,198	-	-	-	-	5,479	870,758	1,689	532,440
Taxable income	7,168	1,360,967	-	-	-	-	5,479	770,774	1,689	590,192
Earned taxable income:										
Total	7,168	1,100,855	-	-	-	-	5,479	703,715	1,689	397,140
Subject to regular rates	7,168	716,800	-	-	-	-	5,479	547,900	1,689	168,900
Subject to maximum tax rate	7,168	384,055	-	-	-	-	5,479	155,815	1,689	228,240
Other taxable income:										
Total	6,258	260,112	-	-	-	-	4,690	67,059	1,568	193,053
Tax preference offset	503	15,388	-	-	-	-	185	2,116	318	13,273
Capital gains offset	649	2,672	-	-	-	-	543	1,915	106	758
Unearned taxable income	5,731	242,051	-	-	-	-	4,269	63,029	1,462	179,022
Subject to regular rates	5,726	227,075	-	-	-	-	4,247	54,757	1,479	172,318
Subject to capital gains rates	2,941	33,037	-	-	-	-	2,062	12,302	877	20,735
Income tax before credits:										
Generated at all rates	7,168	727,414	-	-	-	-	5,479	382,735	1,689	344,679
Generated at regular rates:										
Total	7,168	478,942	-	-	-	-	5,479	283,036	1,689	195,906
On earned taxable income	7,168	323,850	-	-	-	-	5,479	247,541	1,689	76,309
On other taxable income	5,726	155,092	-	-	-	-	4,247	35,494	1,479	119,597
Generated at capital gains rate	2,941	18,137	-	-	-	-	2,062	6,270	879	11,867
Generated at maximum tax rate on earned income	7,168	230,430	-	-	-	-	5,479	93,487	1,689	136,943

Footnotes at end of table.

Table 3.3--RETURNS WITH MAXIMUM TAX ON EARNED INCOME: ADJUSTED GROSS INCOME, EARNED NET INCOME, TAXABLE INCOME AND INCOME TAX BEFORE CREDITS BY SIZE OF TAXABLE INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Total		Size of taxable income							
			$50,000 under $70,000		$70,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS OF HEADS OF HOUSEHOLDS										
Total returns	286	288,396	-	-	135	76,790	110	95,611	41	115,995
Adjusted gross income	286	52,029	-	-	135	13,430	110	17,143	41	21,457
Earned net income	286	46,575	-	-	135	13,368	110	15,428	41	17,780
Taxable income	286	41,787	-	-	135	11,547	110	14,155	41	16,085
Earned taxable income:										
Total	286	34,637	-	-	135	11,149	110	12,434	41	11,054
Subject to regular rates	286	20,020	-	-	135	9,450	110	7,700	41	2,870
Subject to maximum tax rate	286	14,617	-	-	135	1,699	110	4,734	41	8,184
Other taxable income:										
Total	219	7,150	-	-	89	398	94	1,721	36	5,030
Tax preference offset	14	976	-	-	-	-	(*)	(*)	11	903
Capital gains offset	15	85	-	-	(*)	(*)	(*)	(*)	6	69
Unearned taxable income	206	6,089	-	-	85	385	93	1,645	28	4,058
Subject to regular rates	207	6,164	-	-	85	295	92	1,474	30	4,394
Subject to capital gains rates	85	987	-	-	(*)	(*)	32	247	18	636
Income tax before credits:										
Generated at all rates	286	22,201	-	-	135	5,340	110	7,275	41	9,586
Generated at regular rates:										
Total	286	12,876	-	-	135	4,270	110	4,304	41	4,302
On earned taxable income	286	8,654	-	-	135	4,085	110	3,329	41	1,241
On other taxable income	207	4,222	-	-	85	185	92	975	30	3,061
Generated at capital gains rate	85	557	-	-	(*)	(*)	32	131	18	374
Generated at maximum tax rate on earned income	286	8,770	-	-	135	1,019	110	2,840	41	4,911
RETURNS OF SINGLE PERSONS										
Total returns	1,731	1,217,329	557	230,063	656	364,760	418	374,157	100	248,349
Adjusted gross income	1,731	217,634	557	41,914	656	64,853	418	66,147	100	44,720
Earned net income	1,731	179,309	557	41,696	656	60,019	418	53,429	100	24,165
Taxable income	1,731	178,975	557	34,069	656	54,708	418	55,096	100	35,102
Earned taxable income:										
Total	1,731	140,170	557	32,153	656	48,800	418	41,555	100	17,663
Subject to regular rates	1,731	86,550	557	27,850	656	32,800	418	20,900	100	5,000
Subject to maximum tax rate	1,731	53,620	557	4,303	656	16,000	418	20,655	100	12,663
Other taxable income:										
Total	1,427	38,805	412	1,916	533	5,909	385	13,542	97	17,439
Tax preference offset	77	1,944	(*)	(*)	(*)	(*)	36	788	20	1,117
Capital gains offset	130	325	(*)	(*)	(*)	(*)	26	190	5	23
Unearned taxable income	1,305	36,536	362	1,860	486	5,813	364	12,563	93	16,299
Subject to regular rates	1,316	34,273	378	1,701	488	5,136	357	11,166	93	16,270
Subject to capital gains rates	538	4,532	157	215	181	773	158	2,376	42	1,169
Income tax before credits:										
Generated at all rates	1,731	93,104	557	15,010	656	26,612	418	29,817	100	21,664
Generated at regular rates:										
Total	1,731	58,447	557	12,317	656	16,626	418	16,119	100	13,384
On earned taxable income	1,731	34,949	557	11,246	656	13,245	418	8,439	100	2,019
On other taxable income	1,316	23,498	378	1,071	488	3,382	357	7,680	93	11,365
Generated at capital gains rate	538	2,486	157	107	181	389	158	1,303	42	687
Generated at maximum tax rate on earned income	1,731	32,171	557	2,581	656	9,600	418	12,393	100	7,598

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 3.4—RETURNS WITH MAXIMUM TAX ON EARNED INCOME BY SIZE OF ADJUSTED GROSS INCOME AND BY EARNED NET INCOME AS A PERCENT OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Total number of returns	Earned net income as a percent of adjusted gross income					
		Under 10 percent	10 under 20 percent	20 under 30 percent	30 under 40 percent	40 under 50 percent	50 under 60 percent
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	9,185	3	19	86	173	120	216
$50,000 under $100,000	1,036	-	-	-	-	-	-
$100,000 under $200,000	5,264	-	-	-	12	19	59
$200,000 under $500,000	2,539	-	4	31	86	85	145
$500,000 under $1,000,000	279	-	10	42	54	15	12
$1,000,000 or more	67	3	5	13	21	1	-

Size of adjusted gross income	Earned net income as a percent of adjusted gross income					
	60 under 70 percent	70 under 80 percent	80 under 90 percent	90 under 100 percent	100 percent	Over 100 percent[1]
	(8)	(9)	(10)	(11)	(12)	(13)
Total	424	701	1,607	3,952	466	1,418
$50,000 under $100,000	25	54	170	451	90	246
$100,000 under $200,000	155	342	1,008	2,558	287	824
$200,000 under $500,000	233	288	404	871	85	307
$500,000 under $1,000,000	11	15	22	62	3	33
$1,000,000 or more	-	2	3	10	1	8

[1]The percentage of adjusted gross income represented by earned net income was applied to taxable income in the computation of earned taxable income, but only up to a maximum of 100 percent.

Table 3.5--RETURNS OF TAXPAYERS USING INCOME AVERAGING: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME 1967 THROUGH 1971 BY SIZE OF 1971 TAXABLE INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income	Number of returns	Taxable income				
		1971	1970	1969	1968	1967
	(1)	(2)	(3)	(4)	(5)	(6)
[illegible]	1,189,893	30,848,731	19,297,104	15,517,439	12,979,966	11,223,138
$3,000 under $4,000	5,012	19,112	847	900	803	499
$4,000 under $8,000	66,813	433,439	153,817	106,706	86,412	92,618
$8,000 under $12,000	177,624	1,795,690	1,027,823	732,230	558,138	545,037
$12,000 under $16,000	203,656	2,846,530	1,756,590	1,393,689	1,118,129	976,176
$16,000 under $20,000	175,747	3,146,872	2,082,124	1,665,907	1,387,049	1,160,071
[illegible]	125,407	2,745,113	1,796,683	1,493,844	1,220,530	1,052,005
[illegible]	87,635	2,263,964	1,536,427	1,221,474	1,002,044	877,338
[illegible]	72,954	2,184,262	1,504,096	1,233,314	1,026,505	846,389
[illegible]	52,204	1,764,505	1,201,833	958,729	824,606	703,747
[illegible]	44,182	1,673,683	1,092,507	886,937	754,367	662,830
[illegible]	34,118	1,428,025	955,513	781,758	669,151	580,674
[illegible]	46,143	2,194,634	1,453,718	1,183,584	1,005,454	868,720
[illegible]	39,120	2,235,539	1,442,157	1,184,569	1,011,974	866,356
[illegible]	21,551	1,493,380	952,902	783,296	659,609	571,255
[illegible]	12,318	1,001,395	639,129	515,401	443,617	371,134
[illegible]	7,435	695,916	426,261	347,187	301,605	262,435
[illegible]	7,133	774,738	451,476	368,500	322,245	276,417
[illegible]	3,494	449,533	235,451	191,769	167,497	143,774
[illegible]	2,011	299,837	145,821	113,388	102,554	88,867
[illegible]	1,369	231,598	106,982	84,130	76,542	67,456
[illegible]	950	179,555	75,448	62,067	57,757	49,780
[illegible]	3,017	991,411	259,499	208,060	183,278	159,560

Table 3.6--SELECTED CHARACTERISTICS OF TAXPAYERS USING INCOME AVERAGING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages	Sales of capital assets net gain less loss	Taxable income	Income tax--		Tax savings due to income averaging[3]	Average tax savings (Dollars)	Additional tax for tax preferences
						Before income averaging[1]	After income averaging[2]			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	1,191	39,138,290	20,287,204	4,009,963	30,848,731	9,359,704	8,678,637	681,066	572	59,945
Taxable returns, total	1,188	39,098,303	20,283,943	4,005,032	30,822,469	9,354,154	8,674,027	680,127	573	59,945
Under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	37	324,004	171,574	47,061	221,311	39,823	36,474	3,349	90	-
$10,000 under $15,000	139	1,795,516	1,172,651	133,243	1,261,064	236,025	221,548	14,477	104	26
$15,000 under $20,000	215	3,777,952	2,591,217	234,853	2,773,266	551,980	521,876	30,104	140	319
$20,000 under $25,000	199	4,458,004	3,001,314	239,028	3,346,210	710,823	672,816	38,007	191	144
$25,000 under $30,000	146	3,998,545	2,546,175	237,107	3,077,419	704,967	663,042	41,925	287	254
$30,000 under $50,000	280	10,718,780	5,633,030	702,195	8,562,885	2,332,317	2,154,190	178,127	636	1,713
$50,000 under $100,000	143	9,392,116	3,923,539	877,643	7,744,521	2,808,869	2,594,472	214,397	1,504	8,999
$100,000 under $200,000	24	3,082,807	1,025,909	625,764	2,591,946	1,225,963	1,132,704	93,259	3,903	13,947
$200,000 or more	5	1,550,579	218,534	908,138	1,243,847	743,387	676,905	66,482	14,560	34,544
Total nontaxable returns	3	39,988	3,261	4,931	26,262	5,550	4,610	939	349	-

[1] Tax computed under the regular computation method.
[2] Tax computed under the income averaging method.
[3] Column 6 minus column 7.

Table 3.7--TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with tax preferences or additional tax for tax preferences					Returns with tax preferences reported on Form 4625					Returns with additional tax, but no Form 4625 attached	
	Total (Number of returns)	Returns with additional tax for tax preferences				Number of returns	Amount of tax preferences	With additional tax for tax preferences				
		Number of returns	Amount of additional tax	With additional tax and no income tax after credits				Number of returns	Amount of tax preferences	Amount of additional tax	Number of returns	Amount of additional tax
				Number of returns	Amount of additional tax							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	100,458	24,447	169,462	4,352	31,039	99,617	6,328,453	23,606	4,053,389	168,282	841	1,179
No adjusted gross income	3,713	1,703	11,692	1,703	11,692	3,708	273,784	1,698	184,697	11,666		
$1 under $10,000	2,377	560	1,686	381	1,570	2,223	49,721	406	28,916	1,650	496	225
$10,000 under $15,000	2,599	373	1,275	192	779	2,599	43,723	373	24,553	1,275		
$15,000 under $20,000	2,782	1,106	1,982	488	1,129	2,445	70,711	769	42,629	1,819		
$20,000 under $30,000	8,665	1,014	4,220	362	2,494	8,493	172,585	842	68,641	4,217		
$30,000 under $40,000	9,744	1,244	4,190	404	1,890	9,739	224,157	1,239	82,971	4,130	200	82
$40,000 under $50,000	9,284	1,025	4,068	161	1,473	9,261	248,923	1,002	75,790	4,050		
$50,000 under $100,000	31,769	6,688	21,240	306	2,429	31,683	1,165,004	6,602	509,779	20,963	86	276
$100,000 under $500,000	27,250	9,225	63,611	322	5,782	27,198	2,466,740	9,173	1,577,934	63,149	52	462
$500,000 under $1,000,000	1,561	964	19,598	23	856	1,555	637,790	958	537,957	19,498	6	100
$1,000,000 or more	714	545	35,900	10	944	713	975,314	544	919,522	35,865	1	35

NOTE: Amount detail may not add to total because of rounding.

Table 3.8--RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession, net profit less net loss		Farm net profit less net loss		Net long-term gain in excess of any short-term capital loss		Sales of capital assets, net gain	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	99,617	10,453,484	68,327	2,531,321	27,587	167,289	12,185	-219,353	86,453	10,674,249	87,168	5,471,526
No adjusted gross income	3,708	-421,535	2,270	77,805	1,672	-83,321	789	-48,114	2,888	337,864	2,926	179,628
$1 under $10,000	2,223	10,675	1,109	15,466	1,052	-3,543	998	-9,748	1,853	71,283	1,872	36,646
$10,000 under $15,000	2,599	32,070	1,391	18,931	1,219	1,332	334	-3,978	1,362	57,398	1,582	30,109
$15,000 under $20,000	2,445	43,343	1,027	19,978	695	75	550	-9,099	2,319	104,457	2,341	53,967
$20,000 under $30,000	8,493	211,839	4,898	86,381	2,453	21,607	801	-12,293	6,231	247,379	6,278	128,046
$30,000 under $50,000	19,000	760,929	12,648	275,881	5,155	34,441	2,168	-21,350	16,396	749,561	16,445	382,099
$50,000 under $100,000	31,683	2,256,820	22,364	714,268	8,121	103,646	3,106	-34,437	28,179	1,809,520	28,361	930,584
$100,000 under $500,000	27,198	4,970,070	20,840	1,160,243	6,639	101,983	3,109	-59,268	25,068	4,229,604	25,201	2,169,372
$500,000 under $1,000,000	1,555	1,055,908	1,209	102,288	392	-1,570	218	-9,685	1,478	1,190,763	1,482	611,935
$1,000,000 or more	713	1,533,365	571	60,080	189	-7,361	112	-11,381	679	1,876,420	680	949,140

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Rents net income less net loss		Royalties net income less net loss		Number of returns with no taxable income	Taxable income		Income tax before credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	76,102	1,883,632	95,001	1,015,898	43,363	-99,176	13,570	177,881	7,124	92,493	8,123,116	3,829,613
No adjusted gross income	2,250	34,714	3,246	39,949	2,029	-70,662	584	4,967	3,708	-	-	-
$1 under $10,000	401	5,722	1,885	4,037	636	-3,996	56	1,111	1,118	1,105	2,633	410
$10,000 under $15,000	1,237	4,061	2,535	15,216	875	-6,614	558	2,972	424	2,175	15,037	2,603
$15,000 under $20,000	1,512	7,023	2,317	14,850	1,230	-6,361	179	1,628	210	2,235	20,314	4,026
$20,000 under $30,000	5,115	31,045	7,876	28,526	4,074	-28,057	907	1,189	662	7,831	134,671	28,219
$30,000 under $50,000	13,072	63,261	18,118	103,141	7,995	-9,403	2,408	8,387	349	18,651	552,909	143,741
$50,000 under $100,000	25,867	286,931	30,437	230,510	13,357	3,689	3,993	38,834	329	31,354	1,691,129	583,537
$100,000 under $500,000	24,486	910,126	26,361	427,099	12,088	23,430	4,399	87,842	292	26,906	3,744,658	1,826,169
$500,000 under $1,000,000	1,472	223,180	1,526	75,995	733	311	337	11,720	20	1,535	795,784	481,418
$1,000,000 or more	690	317,569	700	76,575	346	-1,513	149	19,231	12	701	1,165,981	759,490

Size of adjusted gross income	Total tax credits		Income tax after credits		Computation of additional tax for tax preferences: Tax preferences	Excess investment interest		Accelerated depreciation: Low-income rental housing		Accelerated depreciation: Other real property	
	Number of returns	Amount	Number of returns	Amount	Total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Total	35,631	112,794	91,319	3,716,823	6,328,453	13,208	205,040	1,675	17,680	27,266	286,524
No adjusted gross income	-	-	-	-	273,785	511	15,302	292	6,420	1,952	74,243
$1 under $10,000	621	159	882	251	49,721	223	3,085	24	705	395	5,660
$10,000 under $15,000	434	86	2,070	2,517	43,723	178	2,779			1,181	7,810
$15,000 under $20,000	1,308	345	2,120	3,682	70,711	691	4,646	507	2,337	767	10,020
$20,000 under $30,000	2,101	970	7,725	27,248	172,585	1,537	14,136			2,223	12,669
$30,000 under $50,000	5,961	3,087	18,224	140,654	473,080	2,601	31,229	154	1,632	4,793	26,651
$50,000 under $100,000	11,588	7,411	31,243	576,126	1,165,004	4,269	54,843	351	2,795	7,746	54,408
$100,000 under $500,000	12,310	16,324	26,828	1,809,848	2,466,740	3,034	65,416	323	3,420	7,440	78,182
$500,000 under $1,000,000	880	3,648	1,527	477,771	637,790	110	7,423	11	121	495	9,402
$1,000,000 or more	428	80,764	700	678,726	975,314	54	6,181	13	250	274	7,479

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued: Tax preferences--Continued: Accelerated depreciation--Continued: Personal property subject to net lease		Amortization: Certified pollution control facilities		Amortization: Railroad rolling stock		Stock options		Bad debt reserves		Depletion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total	2,566	22,493	197	349	86	1,826	4,085	248,932	41	375	16,546	229,229
No adjusted gross income	86	1,963	(*)	(*)	(*)	(*)			(*)	(*)	872	21,164
$1 under $10,000			-	-	-	-			-	-	286	3,656
$10,000 under $15,000	419	868	(*)	(*)	-	-			-	-	680	3,788
$15,000 under $20,000			-	-	-	-	188	6,962	-	-	540	2,674
$20,000 under $30,000	233	5,113	(*)	(*)	-	-			(*)	(*)	1,117	9,398
$30,000 under $50,000	321	1,448	(*)	(*)	-	-	656	22,203	(*)	(*)	2,576	21,106
$50,000 under $100,000	695	3,094			(*)	(*)	2,025	102,399			4,356	38,902
$100,000 under $500,000	681	7,517	22	348	37	303	1,184	106,732	38	260	5,422	90,916
$500,000 under $1,000,000	80	1,802			5	591	25	6,178			454	16,504
$1,000,000 or more	51	688	-	-	2	204	7	4,458	-	-	243	21,121

Footnotes at end of table. See text for "Explanation of Classifications and Terms" and "Sources of Data, Description of the Sample and Limitations of the Data."

Table 3.8—RETURNS WITH TAX PREFERENCES: SELECTED SOURCES OF INCOME, TAX ITEMS, TAX PREFERENCES, AND COMPUTATION OF ADDITIONAL TAX FOR TAX PREFERENCES BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Tax preferences--Continued				Exclusion		Tax preferences less exclusion		Income tax deducted		Recomputed prior-year investment credit deducted	
	Capital gain		Recomputed tax preference income									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
Total	85,910	5,316,008	99,326	6,310,198	99,325	2,263,281	47,944	4,046,916	43,238	2,211,328	1,539	1,664
No adjusted gross income	2,805	154,497	3,701	258,356	3,700	95,621	2,312	162,735	-	-	122	165
$1 under $10,000	2,123	36,616	1,940	49,357	1,940	32,444	422	16,912	220	154	55	24
$10,000 under $15,000	1,361	28,324	2,599	43,532	2,599	30,186	390	13,345				
$15,000 under $20,000	2,314	52,119	2,445	70,702	2,445	51,025	824	19,678	663	1,002	(*)	(*)
$20,000 under $30,000	6,129	123,448	8,493	172,466	8,493	128,502	1,110	43,964	727	1,468	67	14
$30,000 under $50,000	16,028	368,800	19,000	472,834	19,000	370,652	4,571	102,182	3,982	17,388	176	97
$50,000 under $100,000	28,036	907,567	31,683	1,164,855	31,683	755,873	15,677	408,981	15,363	185,574	371	252
$100,000 under $500,000	24,959	2,113,942	27,197	2,465,273	27,197	732,996	20,500	1,732,278	20,179	1,049,159	578	787
$500,000 under $1,000,000	1,476	595,761	1,555	637,666	1,555	45,155	1,453	592,511	1,430	379,125	93	234
$1,000,000 or more	679	934,934	713	975,157	713	20,827	685	954,330	674	577,458	48	88

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Tax carryover from prior year		Tax preference income subject to tax		Tentative tax on preferences		Net operating loss eligible for carryover		Net operating loss credit		Net tentative tax for tax preferences	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	14,461	424,025	24,473	1,729,100	24,469	172,899	823	149,234	734	4,817	23,918	168,082
No adjusted gross income	140	3,359	2,251	161,038	2,251	16,103	760	144,565	707	4,570	1,707	11,533
$1 under $10,000	178	1,061	407	16,657	407	1,665	(*)	(*)	2	8	406	1,657
$10,000 under $15,000			386	12,781	386	1,278	-	-	-	-	386	1,278
$15,000 under $20,000	81	404	769	18,412	769	1,841	(*)	(*)	1	28	769	1,813
$20,000 under $30,000	414	2,340	845	41,760	845	4,175	35	641	11	18	843	4,170
$30,000 under $50,000	1,541	9,827	2,503	82,687	2,503	8,268					2,503	8,267
$50,000 under $100,000	4,630	61,103	6,605	207,716	6,605	20,769					6,603	20,756
$100,000 under $500,000	6,576	216,073	9,202	632,193	9,198	63,215	22	2,083	10	39	9,196	63,177
$500,000 under $1,000,000	598	54,571	961	197,076	961	19,707	2	1,521	2	152	961	19,555
$1,000,000 or more	303	75,287	544	358,780	544	35,878	1	19	1	2	544	35,876

Size of adjusted gross income	Computation of additional tax for tax preferences--Continued											
	Minimum tax deferred from prior year		Tentative tax for tax preferences before credit tax		Unused retirement income credit		Tentative tax for tax preferences after credit		Additional tax for tax preferences reported on Form 4625		Additional tax for tax preferences reported on Form 1040	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Total	136	1,668	23,943	168,684	30	7	23,942	168,676	23,633	168,298	23,606	168,282
No adjusted gross income	53	1,325	1,709	11,791	(*)	(*)	1,709	11,790	1,697	11,660	1,698	11,660
$1 under $10,000	(*)	(*)	406	1,702	(*)	(*)	406	1,701	406	1,702	406	1,650
$10,000 under $15,000	(*)	(*)	386	1,278	-	-	386	1,278	373	1,275	373	1,275
$15,000 under $20,000	(*)	(*)	769	1,817	-	-	769	1,817	769	1,819	769	1,819
$20,000 under $30,000	56	151	843	4,219	(*)	(*)	843	4,218	842	4,217	842	4,21
$30,000 under $50,000			2,503	8,282	(*)	(*)	2,503	8,282	2,254	8,117	2,241	8,180
$50,000 under $100,000			6,616	20,844	(*)	(*)	6,616	20,844	6,612	20,980	6,602	20,963
$100,000 under $500,000	19	140	9,206	63,317	(*)	(*)	9,205	63,312	9,178	63,165	9,173	63,149
$500,000 under $1,000,000	1		961	19,555	-	-	961	19,555	958	19,498	958	19,498
$1,000,000 or more	2	3	544	35,879	-	-	544	35,879	544	35,865	544	35,865

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.9--RETURNS OF TAXPAYERS USING TAX COMPUTATIONS OTHER THAN THE ALTERNATIVE COMPUTATION:[1] ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns				Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Income subject to tax	Income tax before credits	Tax credits	
														Retirement income credit	
	Total	With regular computation only	With regular and maximum computation only	With income averaging computation		Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount			Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	60,220,140	59,024,630	5,621	1,189,893	642,816,829	29,338,173	85,906,545	30,881,971	35,125,347	172,361,553	116,254,540	403,957,101	81,833,770	1,106,045	132,502
Under $1,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
$1,000 under $2,000	1,098,551	1,098,551	-	-	2,004,495	23,565	17,887	1,074,986	1,065,396	1,107,982	744,237	176,976	25,332		
$2,000 under $3,000	3,812,335	3,812,335	-	-	9,525,953	171,895	210,239	3,640,440	3,716,482	4,546,150	3,064,687	2,534,545	366,082	73,927	3,360
$3,000 under $4,000	4,047,649	4,047,649	-	-	14,228,627	470,334	646,648	3,577,315	3,658,821	6,675,919	4,502,153	5,421,005	819,235	163,991	13,314
$4,000 under $5,000	4,447,230	4,447,230	-		20,037,022	1,002,636	1,508,078	3,444,594	3,517,156	9,177,986	6,187,620	8,824,169	1,390,449	177,617	14,975
$5,000 under $6,000	4,336,067	4,336,000	-	(*)	23,826,398	1,160,015	1,927,492	3,176,052	3,274,567	10,065,555	6,785,504	11,838,818	1,920,837	127,353	15,281
$6,000 under $7,000	4,123,324	4,120,900	-	(*)	26,797,278	1,440,525	2,606,573	2,682,799	2,779,587	10,672,104	7,198,567	14,211,111	2,344,628	90,316	13,924
$7,000 under $8,000	4,334,204	4,323,588	-	10,616	32,442,356	1,888,336	3,554,567	2,445,868	2,542,163	12,504,249	8,431,887	17,909,416	2,992,506	73,054	10,727
$8,000 under $9,000	4,161,903	4,158,882	-	3,021	35,364,932	2,002,938	4,076,015	2,158,965	2,364,891	12,777,176	8,612,910	20,309,715	3,453,525	72,172	10,071
$9,000 under $10,000	3,991,654	3,969,498	-	22,156	37,901,640	2,113,982	4,533,545	1,877,672	2,297,156	12,636,554	8,524,612	22,537,023	3,893,053	51,892	7,235
$10,000 under $11,000	3,673,229	3,655,865	-	17,364	38,558,310	2,071,184	4,929,779	1,602,045	2,168,170	12,211,936	8,238,688	23,213,528	4,037,204	39,770	6,341
$11,000 under $12,000	3,278,872	3,255,060	-	23,812	37,688,017	1,931,997	4,931,722	1,346,875	1,981,881	11,298,521	7,621,581	23,141,474	4,072,128	34,770	4,903
$12,000 under $13,000	2,901,062	2,875,539	-	25,523	36,221,112	1,882,265	5,009,866	1,018,797	1,521,459	10,073,852	6,796,077	22,880,370	4,075,317	23,008	3,768
$13,000 under $14,000	2,543,836	2,513,017	-	30,819	34,323,869	1,791,176	4,892,726	752,660	1,124,953	9,065,513	6,115,176	22,179,079	4,016,691	21,696	3,644
$14,000 under $15,000	2,182,437	2,140,495	-	41,942	31,628,238	1,627,218	4,715,549	555,219	831,042	7,777,554	5,247,224	20,814,333	3,829,120	18,385	3,240
$15,000 under $20,000	6,449,250	6,233,549	-	215,702	110,236,051	5,286,513	17,071,483	1,162,737	1,736,257	23,542,393	15,883,764	75,423,568	14,472,337	59,557	10,292
$20,000 under $25,000	2,374,036	2,175,335	-	198,701	52,443,858	2,134,281	8,385,827	239,755	358,901	8,766,484	5,915,132	37,647,955	7,820,275	26,902	4,280
$25,000 under $30,000	967,472	821,168	-	146,304	26,291,196	905,906	4,289,284	61,566	91,976	3,640,267	2,455,840	19,322,289	4,337,468	15,508	2,171
$30,000 under $50,000	1,074,009	793,597	-	280,412	40,010,314	1,020,254	6,461,313	53,755	80,554	4,129,546	2,786,963	30,236,707	7,944,862	21,859	3,368
$50,000 under $100,000	362,170	218,826	775	142,569	23,425,343	353,735	3,964,474	8,435	12,552	1,464,772	988,694	18,047,058	6,316,802	8,077	1,143
$100,000 under $200,000	48,180	20,899	3,387	23,894	6,238,941	47,393	1,196,285	787	1,173	188,907	127,501	4,764,168	2,201,434	1,442	205
$200,000 under $500,000	8,203	2,838	1,311	4,054	2,294,307	8,128	546,664	75	109	30,407	20,527	1,653,947	933,339	391	59
$500,000 under $1,000,000	935	402	122	411	617,310	929	184,741	6	9	3,359	2,269	412,196	261,479	53	9
$1,000,000 or more	334	206	26	102	708,153	333	245,427	1	2	1,151	777	457,097	309,588	25	5
Returns under $5,000	13,408,963	13,408,963	-	-	45,798,994	1,671,061	2,382,967	11,737,902	11,957,945	21,511,235	14,500,834	16,957,248	2,601,177	419,815	31,836
Returns $5,000 under $10,000	20,947,152	20,908,868	-	38,284	156,332,610	8,605,797	16,698,212	12,341,356	13,258,364	58,655,642	39,553,483	86,806,083	14,604,549	414,787	57,239
Returns $10,000 under $15,000	14,579,436	14,439,976	-	139,460	178,419,546	9,303,840	24,479,642	5,275,596	7,627,504	50,427,376	34,018,747	112,228,783	20,030,460	137,629	21,896
Returns $15,000 or more	11,284,589	10,266,819	5,621	1,012,149	262,265,679	9,757,475	42,345,724	1,527,117	2,281,531	41,767,300	28,181,478	187,964,986	44,597,583	133,814	21,531

Table 3.9--RETURNS OF TAXPAYERS USING TAX COMPUTATIONS OTHER THAN THE ALTERNATIVE COMPUTATION[1] ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTION, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits--Continued						Income tax after credits		Additional tax for tax preferences		Total income tax				
	Investment credit		Foreign tax credit		Other tax credits								As a percent of--		Average income tax (Dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Taxable income	Adjusted gross income	
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	1,434,391	351,911	192,475	167,627	3,928	1,770	59,834,730	81,179,960	18,888	111,767	59,835,724	81,291,728	20.1	12.6	1,359
Under $1,000	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	4,768	159	11,579	733	-	-	1,088,937	24,935	-	-	1,088,937	24,935	14.1	1.2	23
$2,000 under $3,000	22,351	1,268			-	-	3,737,660	361,415	(*)	(*)	3,737,660	361,433	14.3	3.8	97
$3,000 under $4,000	39,958	3,844			-	-	3,968,376	801,846	-	-	3,968,376	801,846	14.8	5.6	202
$4,000 under $5,000	70,978	7,509			-	-	4,352,649	1,367,551	(*)	(*)	4,352,652	1,367,573	15.5	6.8	314
$5,000 under $6,000	77,949	9,902	12,891	3,769	-	-	4,296,881	1,893,951	(*)	(*)	4,296,881	1,893,961	16.0	7.9	441
$6,000 under $7,000	82,531	13,658			-	-	4,095,159	2,314,979	-	-	4,095,159	2,314,979	16.3	8.6	565
$7,000 under $8,000	81,599	16,766			-	-	4,315,834	2,963,640	-	-	4,315,834	2,963,640	16.5	9.1	687
$8,000 under $9,000	96,803	18,511	10,790	4,949	(*)	(*)	4,148,266	3,421,367	167	98	4,148,281	3,421,465	16.8	9.7	825
$9,000 under $10,000	76,464	18,416	5,394	311	(*)	(*)	3,985,078	3,867,065	(*)	(*)	3,985,080	3,867,110	17.2	10.2	970
$10,000 under $11,000	77,481	15,890	3,758	1,559	-	-	3,668,322	4,013,414	40	52	3,668,333	4,013,466	17.3	10.4	1,094
$11,000 under $12,000	65,552	15,343	5,122	1,014	(*)	(*)	3,275,889	4,050,857	46	179	3,275,890	4,051,036	17.5	10.7	1,237
$12,000 under $13,000	60,056	15,065	7,172	1,538	(*)	(*)	2,898,652	4,054,941	46	212	2,898,653	4,055,153	17.7	11.2	1,399
$13,000 under $14,000	51,939	12,479	5,768	2,071	(*)	(*)	2,542,436	3,998,413	27	61	2,542,450	3,998,475	18.0	11.6	1,573
$14,000 under $15,000	47,973	13,006	7,284	1,957	-	-	2,181,363	3,810,917	53	52	2,181,367	3,810,969	18.3	12.0	1,747
$15,000 under $20,000	175,783	47,034	21,267	10,873	(*)	(*)	6,444,854	14,404,118	988	1,301	6,445,224	14,405,419	19.1	13.1	2,235
$20,000 under $25,000	99,267	27,352	20,479	8,254	(*)	(*)	2,372,340	7,780,388	428	1,153	2,372,393	7,781,541	20.7	14.8	3,280
$25,000 under $30,000	65,006	20,781	15,620	6,225	892	74	966,878	4,308,217	289	1,214	966,890	4,309,431	22.3	16.4	4,457
$30,000 under $50,000	140,635	47,947	33,863	27,436	960	472	1,072,563	7,865,638	2,044	6,116	1,072,903	7,871,753	26.0	19.7	7,337
$50,000 under $100,000	79,808	31,640	23,673	20,886	259	456	361,857	6,262,678	6,379	18,925	361,943	6,281,603	34.8	26.8	17,355
$100,000 under $200,000	14,274	9,796	5,860	9,412	93	319	48,101	2,181,701	5,105	24,269	48,154	2,205,970	46.3	35.4	45,810
$200,000 under $500,000	2,737	3,889	1,605	5,120	17	296	8,177	923,975	2,589	28,053	8,194	952,028	57.6	41.5	116,186
$500,000 under $1,000,000	347	1,189	236	952	2	2	927	259,326	454	12,410	934	271,736	65.9	44.0	290,938
$1,000,000 or more	132	467	114	60,568	-	-	333	248,549	197	17,553	334	266,101	58.2	37.6	796,711
Returns under $5,000	138,055	12,781	11,579	733	-	-	13,150,820	2,555,827	(*)	(*)	13,150,823	2,555,866	15.1	5.6	194
Returns $5,000 under $10,000	415,346	77,252	29,075	9,029	(*)	(*)	20,841,218	14,461,002	194	157	20,841,236	14,461,159	16.7	9.3	694
Returns $10,000 under $15,000	303,001	71,784	29,104	8,138	(*)	(*)	14,566,662	19,928,542	212	556	14,566,693	19,929,098	17.8	11.2	1,368
Returns $15,000 or more	577,989	190,094	122,717	149,727	2,640	1,643	11,276,030	44,234,590	18,476	111,015	11,276,972	44,345,605	23.6	16.9	3,932

( ) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes [illegible] on earned income not also having an alternative [illegible].

Table 3.10--RETURNS OF TAXPAYERS USING THE ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns				Adjusted gross income	Itemized deductions		Standard deduction		Exemptions		Taxable income
	Total	With alternative computation only	With alternative and regular computation only	With alternative, regular, and maximum computation		Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	77,319	111	73,644	3,564	10,441,585	76,020	1,801,928	1,299	1,931	269,408	181,866	8,455,862
Under $30,000	(*)	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	1,832	-	1,832	-	81,432	1,810	9,710	(*)	(*)	4,631	3,125	68,564
$50,000 under $100,000	41,466	-	41,205	261	3,198,799	40,752	435,766	714	1,060	144,375	97,465	2,664,508
$100,000 under $200,000	24,324	31	22,416	1,877	3,245,881	24,137	572,558	187	273	88,085	59,460	2,613,590
$200,000 under $500,000	6,749	5	5,516	1,228	1,941,103	6,715	408,048	34	51	23,712	16,008	1,516,997
$500,000 under $1,000,000	1,231	25	1,049	157	838,210	1,227	164,966	4	6	4,384	2,959	670,279
$1,000,000 or more	537	50	446	41	1,112,862	536	207,697	1	2	1,861	1,256	903,908

Size of adjusted gross income	Income subject to tax				Income tax before credits	Tax credits					
	Total	At normal tax computation rates	At capital gains tax rates (one-half excess long-term gain)	At maximum rate		Retirement income credit		Investment credit		Foreign tax credit	
						Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total	8,459,489	6,105,379	2,165,537	188,573	4,109,161	4,830	674	18,367	10,337	12,991	37,766
Under $30,000	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-
$30,000 under $50,000	68,564	62,183	6,381	-	24,750	(*)	(*)	(*)	(*)	-	-
$50,000 under $100,000	2,664,508	2,390,163	271,286	3,059	1,038,928	2,132	301	8,323	2,805	5,489	5,392
$100,000 under $200,000	2,613,608	2,127,900	442,006	43,702	1,210,098	1,325	194	6,417	3,264	4,953	5,404
$200,000 under $500,000	1,517,292	969,567	454,265	93,460	838,937	419	64	2,173	1,983	1,960	5,134
$500,000 under $1,000,000	670,705	283,654	352,757	34,294	410,160	79	14	466	891	419	1,704
$1,000,000 or more	906,796	254,045	638,693	14,058	582,245	33	6	231	1,376	170	20,132

Size of adjusted gross income	Tax credits--Continued		Income tax after credits		Additional tax for tax preferences		Total income tax				
	Other tax credits								As a percent of--		Average income tax (Dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Taxable income	Adjusted gross income	
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	112	569	77,290	4,059,814	2,203	31,487	77,292	4,091,299	48.4	39.2	52,933
Under $30,000	-	-	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	-	-	1,832	24,682	-	-	1,832	24,682	36.0	30.3	13,473
$50,000 under $100,000	36	108	41,451	1,030,323	89	470	41,451	1,030,793	38.7	32.2	24,868
$100,000 under $200,000	51	165	24,315	1,201,071	483	1,992	24,315	1,203,062	46.0	37.1	49,478
$200,000 under $500,000	21	109	6,745	831,645	797	4,806	6,746	836,451	55.1	43.1	123,992
$500,000 under $1,000,000	3	185	1,230	407,366	495	6,736	1,231	414,102	61.7	49.4	336,394
$1,000,000 or more	1	2	537	560,730	339	17,483	537	578,212	63.8	52.0	1,076,745

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate[1]											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	60,297,459	413,986,535	412,416,590	85,923,364	60,297,348	49,055,372	6,867,754	52,530,578	42,702,494	6,405,375	50,836,589	41,746,204	6,679,392	43,973,531	35,833,312	6,091,665
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	-	-	-
$1,000 under $2,000	1,098,551	176,976	176,976	25,312	1,098,551	168,290	23,561	44,567	8,686	1,303	(*)	(*)	(*)	-	-	-
$2,000 under $3,000	3,812,335	2,534,545	2,534,545	365,883	3,812,335	1,679,083	235,072	2,290,328	725,982	108,897	758,954	121,413	19,426	39,784	8,067	1,371
$3,000 under $4,000	4,047,649	5,421,005	5,421,005	818,942	4,047,649	2,218,765	310,627	2,878,707	1,337,599	200,640	2,562,260	1,180,596	188,895	1,681,805	573,609	97,514
$4,000 under $5,000	4,447,230	8,824,169	8,824,169	1,389,840	4,447,230	2,970,620	415,887	3,333,407	1,787,953	268,193	2,931,445	1,504,538	240,726	2,165,128	1,039,103	176,648
$5,000 under $6,000	4,336,067	11,838,835	11,838,818	1,919,726	4,336,067	3,164,467	443,025	3,544,654	2,273,469	341,020	3,317,287	1,937,576	310,012	2,180,262	1,039,084	176,644
$6,000 under $7,000	4,123,324	14,212,550	14,211,111	2,343,550	4,123,324	3,270,847	457,919	3,547,738	2,619,314	392,897	3,545,204	2,472,257	395,561	2,501,512	1,383,988	235,278
$7,000 under $8,000	4,334,204	17,913,738	17,909,416	2,991,584	4,334,204	3,632,835	508,597	3,862,960	3,123,141	468,471	3,994,405	3,125,384	500,061	3,183,920	2,151,305	365,722
$8,000 under $9,000	4,161,903	20,311,116	20,309,715	3,451,793	4,161,903	3,609,056	505,268	3,860,953	3,278,560	491,784	3,969,573	3,336,817	533,891	3,462,037	2,697,605	458,593
$9,000 under $10,000	3,991,654	22,546,328	22,537,023	3,891,707	3,991,654	3,551,198	497,168	3,778,374	3,324,960	498,744	3,900,263	3,411,369	545,819	3,571,393	3,032,674	515,555
$10,000 under $11,000	3,673,229	23,221,673	23,213,528	4,036,372	3,673,229	3,379,348	473,109	3,520,339	3,219,592	482,939	3,635,446	3,313,286	530,126	3,413,810	3,050,170	518,529
$11,000 under $12,000	3,278,872	23,152,833	23,141,474	4,071,100	3,278,872	3,064,647	429,051	3,176,334	2,956,447	443,467	3,255,234	3,029,659	484,745	3,126,270	2,877,577	489,188
$12,000 under $13,000	2,901,062	22,893,710	22,880,370	4,073,884	2,901,062	2,759,735	386,363	2,817,628	2,674,910	401,237	2,889,663	2,743,087	438,894	2,797,487	2,644,754	449,608
$13,000 under $14,000	2,543,836	22,191,014	22,179,079	4,016,059	2,543,836	2,432,745	340,584	2,496,532	2,384,734	357,710	2,540,083	2,427,434	388,389	2,486,141	2,369,157	402,757
$14,000 under $15,000	2,182,437	20,834,423	20,814,333	3,828,450	2,182,437	2,099,450	293,923	2,143,337	2,059,557	308,934	2,180,856	2,095,364	335,258	2,137,781	2,050,333	348,557
$15,000 under $20,000	6,449,925	75,554,101	75,433,123	14,471,420	6,449,925	6,270,906	877,927	6,377,158	6,198,472	929,771	6,445,789	6,266,311	1,002,610	6,371,021	6,189,472	1,052,210
$20,000 under $25,000	2,374,541	37,792,459	37,656,416	7,820,913	2,374,541	2,318,264	324,557	2,349,006	2,292,661	343,899	2,374,035	2,317,244	370,759	2,347,331	2,290,892	389,452
$25,000 under $30,000	967,472	19,454,326	19,322,289	4,336,212	967,472	941,501	131,810	958,667	932,861	139,929	967,222	941,367	150,619	958,528	932,555	158,534
$30,000 under $50,000	1,075,841	30,750,049	30,305,271	7,968,942	1,075,841	1,045,689	146,397	1,063,240	1,033,515	155,027	1,075,121	1,045,339	167,254	1,062,863	1,033,104	175,628
$50,000 under $100,000	403,636	21,124,131	20,711,565	7,354,971	403,636	391,021	54,743	397,768	385,217	57,783	403,443	390,875	62,540	397,633	385,054	65,459
$100,000 under $200,000	72,504	7,527,572	7,377,776	3,411,061	72,499	69,557	9,738	71,347	68,418	10,263	72,446	69,516	11,123	71,314	68,385	11,626
$200,000 under $500,000	14,952	3,244,002	3,171,240	1,772,141	14,924	14,042	1,966	14,649	13,765	2,065	14,912	14,029	2,245	14,631	13,749	2,337
$500,000 under $1,000,000	2,166	1,100,570	1,082,901	671,633	2,139	2,001	280	2,092	1,954	293	2,134	1,997	320	2,089	1,951	332
$1,000,000 or more	871	1,365,856	1,363,893	891,790	820	751	105	793	727	109	812	746	119	791	724	123

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	18 percent			19 percent			21 percent			22 percent			23 percent			24 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	2,166,347	3,457,086	622,274	41,028,140	106,992,610	20,328,598	6,257,178	9,726,486	2,042,560	16,721,310	44,968,718	9,893,118	316,835	463,669	106,643	3,607,522	5,263,921	1,263,342
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	30,545	4,463	803	620,041	105,973	20,135	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	175,552	91,340	16,441	1,957,609	1,430,614	271,817	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	340,928	351,143	63,206	1,937,079	3,018,279	573,473	309,984	42,164	8,854	46,000	12,636	2,780	-	-	-	-	-	-
$6,000 under $7,000	345,882	550,079	99,014	1,934,792	3,020,734	573,940	1,148,118	803,723	168,782	102,464	90,169	19,837	-	-	-	-	-	-
$7,000 under $8,000	326,850	592,484	106,647	2,611,373	3,492,180	663,514	1,082,856	1,613,997	338,939	124,268	154,660	34,025	-	-	-	163,340	20,294	4,870
$8,000 under $9,000	238,700	459,591	82,726	3,131,104	4,555,554	865,555	915,924	1,723,858	362,010	167,980	177,457	39,040	-	-	-	722,443	442,689	106,245
$9,000 under $10,000	182,271	362,279	65,210	3,453,866	6,140,011	1,166,602	758,400	1,479,889	310,777	204,739	244,515	53,793	-	-	-	704,518	917,681	220,243
$10,000 under $11,000	141,328	279,861	50,375	3,379,342	7,552,176	1,434,914	509,801	1,009,039	211,898	278,241	273,873	60,252	19,265	8,043	1,850	498,961	900,791	216,190
$11,000 under $12,000	94,895	188,037	33,847	3,131,753	8,519,770	1,618,756	376,311	748,321	157,147	770,794	554,319	121,950	45,659	28,715	6,605	369,755	708,923	170,142
$12,000 under $13,000	80,304	160,534	28,896	2,844,873	9,009,380	1,711,782	251,866	501,401	105,294	1,303,951	1,336,950	294,129	55,653	62,879	14,462	247,930	484,855	116,365
$13,000 under $14,000	46,570	93,096	16,757	2,520,488	8,722,136	1,657,206	200,428	398,987	83,787	1,598,781	2,272,890	500,036	38,114	60,347	13,880	198,957	393,199	94,368
$14,000 under $15,000	38,677	77,210	13,898	2,166,133	7,872,484	1,495,772	145,030	289,816	60,861	1,654,186	3,299,187	725,821	36,635	64,376	14,806	144,888	287,310	68,954
$15,000 under $20,000	70,697	140,795	25,343	6,433,178	24,566,502	4,667,635	323,406	646,504	135,766	5,814,033	18,246,960	4,014,331	68,600	133,553	30,717	323,009	642,349	154,164
$20,000 under $25,000	25,399	50,678	9,122	2,371,854	9,198,626	1,747,739	103,124	205,121	43,075	2,258,336	8,813,118	1,938,886	25,180	50,305	11,570	102,180	203,644	48,875
$25,000 under $30,000	8,570	17,140	3,085	966,638	3,743,250	711,218	47,028	94,002	19,741	917,112	3,629,367	798,461	8,570	17,140	3,942	46,859	93,228	22,375
$30,000 under $50,000	12,016	24,032	4,326	1,074,524	4,152,490	788,973	54,210	108,296	22,742	1,018,258	4,034,212	887,527	12,016	24,032	5,527	54,015	107,721	25,853
$50,000 under $100,000	5,711	11,422	2,056	403,252	1,550,557	294,606	23,316	46,629	9,792	379,412	1,501,718	330,378	5,698	11,396	2,621	23,303	46,529	11,167
$100,000 under $200,000	1,115	2,228	401	72,408	275,604	52,365	5,423	10,836	2,275	66,911	264,469	58,183	1,108	2,212	509	5,414	10,815	2,596
$200,000 under $500,000	273	546	98	14,899	55,514	10,548	1,616	3,229	678	13,265	52,177	11,479	273	544	125	1,613	3,219	773
$500,000 under $1,000,000	44	88	16	2,129	7,861	1,494	231	462	97	1,884	7,352	1,618	44	87	20	231	462	111
$1,000,000 or more	20	40	7	805	2,915	554	106	212	45	695	2,689	592	20	40	9	106	212	51

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																				
	25 percent			27 percent			28 percent			29 percent			31 percent			32 percent			34 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	9,384,121	23,335,504	5,833,878	1,028,518	1,615,357	436,145	3,664,993	10,714,635	3,000,098	550,310	871,475	252,728	391,191	648,677	201,090	2,053,490	6,435,055	2,059,218	236,018	402,332	136,794
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	16,454	3,136	784	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	40,899	28,530	7,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	64,444	70,012	17,503	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	402,586	213,661	53,415	-	-	-	21,242	13,686	3,832	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	368,000	437,218	109,304	-	-	-	24,785	26,945	7,545	-	-	-	-	-	-	(*)	(*)	(*)	-	-	-
$12,000 under $13,000	262,097	432,073	108,018	105,619	36,955	9,978	20,589	29,852	8,359	-	-	-	-	-	-	7,420	3,004	961	-	-	-
$13,000 under $14,000	233,368	417,649	104,412	158,149	160,631	43,370	19,717	33,228	9,304	(*)	(*)	(*)	-	-	-	12,507	12,799	4,096	-	-	-
$14,000 under $15,000	208,143	339,656	84,914	131,514	206,933	55,872	18,200	33,705	9,437	54,232	19,881	5,765	-	-	-	13,715	16,808	5,379	-	-	-
$15,000 under $20,000	3,041,054	4,730,631	1,182,660	351,218	650,527	175,642	136,813	113,567	31,799	267,875	400,964	116,280	126,063	142,902	44,300	26,005	40,598	12,991	31,898	22,582	7,678
$20,000 under $25,000	2,231,271	7,030,483	1,757,622	124,188	245,259	66,220	1,103,056	1,916,990	536,757	98,743	193,221	56,034	110,185	200,146	62,045	84,426	72,831	23,306	79,597	134,797	45,831
$25,000 under $30,000	955,234	3,622,850	905,713	54,521	108,761	29,365	846,061	2,780,068	778,419	45,531	90,088	26,126	52,516	101,842	31,571	478,342	936,898	299,807	41,998	80,764	27,460
$30,000 under $50,000	1,068,581	4,123,041	1,030,760	65,642	131,007	35,372	1,007,596	3,942,618	1,103,933	53,310	106,458	30,873	64,927	128,952	39,975	968,899	3,535,485	1,131,355	52,265	103,855	35,311
$50,000 under $100,000	402,037	1,545,835	386,459	28,902	57,769	15,598	378,116	1,495,980	418,875	23,161	46,239	13,409	28,770	57,394	17,792	377,053	1,490,913	477,092	22,982	45,799	15,572
$100,000 under $200,000	72,215	274,814	68,703	6,495	12,979	3,504	66,719	263,679	73,830	5,383	10,753	3,118	6,472	12,931	4,009	66,614	263,132	84,202	5,357	10,703	3,639
$200,000 under $500,000	14,838	55,263	13,816	1,870	3,738	1,009	13,204	51,955	14,547	1,599	3,195	927	1,863	3,720	1,153	13,175	51,836	16,588	1,590	3,176	1,080
$500,000 under $1,000,000	2,103	7,767	1,942	274	546	147	1,861	7,271	2,036	228	454	132	270	540	167	1,853	7,224	2,312	226	449	153
$1,000,000 or more	797	2,885	721	126	252	68	687	2,658	744	106	212	61	125	250	78	681	2,631	842	105	207	70

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																				
	35 percent			36 percent			38 percent			39 percent			40 percent			41 percent			42 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total	26,595	45,307	15,858	1,495,389	4,680,841	1,685,103	145,719	260,541	99,005	934,177	3,204,523	1,249,764	102,833	337,994	135,199	15,274	28,391	11,639	715,907	2,487,183	1,044,616
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	15,395	20,210	7,276	-	-	-	6,012	7,363	2,872	-	-	-	-	-	-	(*)	(*)	(*)
$20,000 under $25,000	3,000	1,822	638	58,017	77,624	27,945	16,196	15,776	5,995	6,713	12,532	4,887	2,401	954	382	-	-	-	5,752	9,275	3,895
$25,000 under $30,000	5,064	7,335	2,567	99,321	126,897	45,683	33,210	55,874	21,232	3,654	6,933	2,704	23,319	42,309	16,924	-	-	-	3,246	5,947	2,498
$30,000 under $50,000	11,487	22,065	7,723	831,098	2,588,444	931,840	59,420	115,330	43,825	470,836	1,405,508	548,148	47,380	176,783	70,713	8,331	14,596	5,984	257,746	709,137	297,838
$50,000 under $100,000	5,613	11,223	3,928	398,396	1,526,858	549,669	28,233	56,275	21,385	366,496	1,452,054	566,301	22,524	89,209	35,684	5,524	10,963	4,495	366,112	1,436,310	603,250
$100,000 under $200,000	1,101	2,202	771	71,815	273,227	98,362	6,427	12,830	4,875	65,197	259,590	101,240	5,315	21,184	8,474	1,091	2,176	892	66,093	263,067	110,488
$200,000 under $500,000	267	534	187	14,728	54,858	19,749	1,846	3,686	1,401	12,842	50,990	19,886	1,573	6,275	2,510	266	532	218	13,051	51,843	21,774
$500,000 under $1,000,000	43	86	30	2,060	7,612	2,740	264	525	199	1,780	7,021	2,738	219	872	349	42	84	34	1,806	7,129	2,994
$1,000,000 or more	20	40	14	778	2,810	1,011	123	245	93	647	2,532	988	102	408	163	20	40	16	661	2,587	1,086

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																				
	45 percent			48 percent			50 percent			51 percent			52 percent			53 percent			55 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
Total	622,195	2,270,560	1,021,752	435,681	1,532,391	735,548	387,729	2,443,433	1,221,718	6,772	12,669	6,460	6,056	22,088	11,486	228,029	2,080,478	1,102,654	168,656	1,445,127	794,821
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	3,416	3,400	1,530	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	4,604	6,034	2,715	2,048	3,844	1,845	1,568	3,257	1,629	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	151,496	421,589	189,715	33,895	56,746	27,238	22,398	73,832	36,916	(*)	(*)	(*)	(*)	(*)	(*)	3,176	11,948	6,332	5,787	19,884	10,936
$50,000 under $100,000	373,881	1,474,050	663,323	318,208	1,153,527	553,693	278,109	1,705,151	852,576	4,806	9,266	4,726	4,473	16,402	8,529	147,949	1,172,114	621,221	81,787	540,839	297,462
$100,000 under $200,000	71,124	292,986	131,844	65,360	257,411	123,557	68,861	532,195	266,098	1,053	2,101	1,071	1,045	4,160	2,163	61,994	722,799	383,083	64,578	702,590	386,425
$200,000 under $500,000	14,569	60,917	27,413	12,942	50,820	24,394	14,131	108,749	54,375	259	516	263	256	1,020	530	12,428	146,718	77,761	13,915	153,633	84,498
$500,000 under $1,000,000	2,010	8,358	3,761	1,779	6,931	3,327	1,937	14,797	7,398	39	77	39	38	152	79	1,692	19,715	10,449	1,880	20,637	11,351
$1,000,000 or more	756	3,174	1,428	647	2,494	1,197	725	5,452	2,726	20	40	20	20	80	42	608	7,018	3,720	706	7,535	4,144

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																				
	56 percent			58 percent			59 percent			60 percent			61 percent			62 percent			63 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
Total	3,847	7,378	4,132	88,205	856,456	496,744	2,089	11,173	6,592	78,824	655,116	393,071	1,466	7,925	4,836	49,085	619,233	383,924	1,004	6,862	4,323
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	(*)	(*)	(*)	-	-	-	837	364	219	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	2,531	4,762	2,667	20,035	109,751	63,655	897	4,329	2,554	16,628	77,988	46,793	526	2,448	1,494	9,597	65,656	40,707	157	543	342
$100,000 under $200,000	1,009	2,003	1,122	53,398	576,942	334,626	900	5,122	3,022	45,991	410,475	246,285	714	4,131	2,520	27,089	336,670	208,736	626	4,585	2,888
$200,000 under $500,000	249	497	278	12,086	141,905	82,305	237	1,395	823	12,955	139,956	83,974	187	1,112	679	10,335	180,548	111,939	182	1,422	896
$500,000 under $1,000,000	38	76	43	1,637	19,175	11,122	37	219	129	1,759	19,345	11,607	26	156	95	1,477	26,252	16,276	26	208	131
$1,000,000 or more	20	40	22	587	6,808	3,948	18	108	64	654	6,988	4,193	13	78	48	587	10,107	6,266	13	104	66

Footnotes at end of table.

Table 3.11--ALL RETURNS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																		Returns with alternative tax		
	64 percent			66 percent			67 percent			68 percent			69 percent			70 percent			With capital gains tax only		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	
																				Total	At 50 percent rate
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)
Total	29,805	395,218	252,940	20,149	282,695	186,579	370	6,383	4,277	14,828	210,075	142,851	11,535	166,110	114,617	10,231	1,394,379	976,066	111	149,686	18,336
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	--	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	4,322	27,379	17,522	1,555	9,580	6,323	-	-	-	487	2,354	1,601	(*)	(*)	(*)	-	-	-	-	-	-
$100,000 under $200,000	13,789	163,879	104,883	7,725	84,126	55,523	165	2,439	1,634	4,401	39,799	27,063	2,692	22,614	15,604	2,007	47,080	32,956	(*)	(*)	(*)
$200,000 under $500,000	9,689	168,482	107,829	8,915	154,115	101,716	168	3,207	2,149	8,029	133,626	90,866	6,899	109,806	75,766	6,207	407,984	285,589	28	7,916	7,016
$500,000 under $1,000,000	1,438	25,525	16,336	1,398	25,157	16,604	25	500	335	1,371	24,829	16,883	1,357	24,337	16,793	1,455	360,541	252,379	27	18,214	6,359
$1,000,000 or more	567	9,953	6,370	556	9,717	6,413	12	237	159	540	9,467	6,438	524	9,153	6,316	562	578,774	405,142	51	122,815	4,220

Size of adjusted gross income	Returns with alternative tax--Continued											Returns with maximum tax computation					
	With capital gains tax only--Continued			With capital gains tax and regular tax								Number of returns	Income subject to tax				Tax generated at 60 percent maximum rate on earned income
	Income subject to tax--Continued		Tax generated at capital gains rates	Number of returns	Income subject to tax						Tax generated at capital gains rates		Total	At regular	At capital gains rates	At maximum rate on earned income	
	At 59 percent rate[2]	At 65 percent rate			Total	At regular rates	At maximum rate on earned income	At capital gains rates									
								50 percent rate	59 percent rate[2]	65 percent rate							
	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)
Total	-	131,350	94,345	77,208	8,309,803	6,105,261	188,573	879,514	3,052	1,133,404	1,173,809	9,185	1,581,728	1,090,766	38,673	452,293	271,371
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	(*)	(*)	(*)	-	15	-	-	7	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	(*)	(*)	(*)	-	135	-	-	67	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	1,832	68,564	62,183	-	6,381	-	-	3,190	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	41,466	2,664,508	2,390,163	3,059	258,867	41	12,378	136,784	1,036	72,730	57,962	436	14,332	8,599
$100,000 under $200,000	-	-	(*)	24,319	2,612,866	2,127,900	43,701	324,075	805	116,385	235,033	5,264	684,044	540,723	10,403	132,919	79,749
$200,000 under $500,000	-	900	4,096	6,721	1,509,376	969,449	93,460	179,106	1,855	265,505	262,702	2,539	579,459	348,284	18,548	212,628	127,576
$500,000 under $1,000,000	-	11,855	10,854	1,204	652,491	283,654	34,294	60,560	316	273,668	208,285	279	152,522	84,561	6,609	61,353	36,811
$1,000,000 or more	-	118,595	79,024	486	783,981	254,045	14,059	50,375	35	465,468	327,741	67	92,973	59,236	2,677	31,061	18,636

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2] Returns with tax years beginning after December 31, 1969 but before January 1, 1971.

Table 3.12--JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate[1]											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	38,585,396	327,295,480	325,936,391	68,534,249	38,585,317	37,418,196	5,238,547	36,278,888	35,082,610	5,262,394	33,828,413	32,517,141	5,202,742	31,149,573	29,754,576	5,058,278
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	246,281	70,047	70,047	9,811	246,281	69,889	9,784	(*)	(*)	(*)	-	-	-	-	-	-
$3,000 under $4,000	959,010	661,960	661,960	93,592	959,010	584,006	81,761	243,068	77,520	11,628	(*)	(*)	(*)	-	-	-
$4,000 under $5,000	1,633,319	2,103,930	2,103,930	302,961	1,633,319	1,357,813	190,094	1,058,310	660,114	99,017	291,592	85,997	13,759	(*)	(*)	(*)
$5,000 under $6,000	1,887,427	3,665,334	3,665,318	539,486	1,887,427	1,738,587	243,402	1,551,026	1,279,866	191,980	939,492	575,954	92,153	230,985	70,483	11,982
$6,000 under $7,000	2,209,983	6,037,117	6,037,021	913,269	2,209,983	2,124,264	297,397	2,017,940	1,855,397	278,310	1,643,701	1,346,600	215,456	982,703	628,234	106,800
$7,000 under $8,000	2,691,155	9,537,365	9,536,237	1,486,269	2,691,155	2,640,249	369,635	2,565,574	2,475,860	371,379	2,361,966	2,144,343	343,095	1,893,802	1,506,805	256,157
$8,000 under $9,000	2,872,290	12,534,050	12,533,345	2,007,874	2,872,290	2,843,672	398,114	2,812,655	2,754,449	413,167	2,680,294	2,573,971	411,835	2,416,021	2,174,788	369,714
$9,000 under $10,000	2,949,522	15,364,398	15,360,591	2,519,438	2,949,522	2,937,835	411,297	2,921,573	2,896,564	434,485	2,858,993	2,799,709	447,953	2,716,601	2,605,278	442,897
$10,000 under $11,000	2,951,769	17,688,093	17,683,126	2,953,050	2,951,769	2,947,345	412,628	2,941,585	2,930,498	439,575	2,915,430	2,882,401	461,184	2,835,786	2,761,269	469,416
$11,000 under $12,000	2,760,062	18,715,449	18,708,591	3,180,681	2,760,062	2,757,130	385,998	2,753,748	2,745,219	411,783	2,737,088	2,723,186	435,710	2,704,490	2,666,687	453,337
$12,000 under $13,000	2,540,339	19,553,719	19,547,151	3,393,629	2,540,339	2,539,221	355,491	2,537,210	2,534,731	380,210	2,529,082	2,522,908	403,665	2,517,875	2,504,948	425,841
$13,000 under $14,000	2,275,839	19,428,392	19,419,283	3,435,662	2,275,839	2,275,461	318,565	2,275,105	2,274,020	341,103	2,272,086	2,270,151	363,224	2,264,714	2,258,443	383,935
$14,000 under $15,000	1,977,984	18,561,046	18,545,105	3,342,163	1,977,984	1,977,885	276,904	1,977,561	1,976,669	296,500	1,976,403	1,973,799	315,808	1,972,005	1,967,445	334,466
$15,000 under $20,000	6,023,415	69,893,848	69,798,926	13,197,991	6,023,415	6,022,327	843,126	6,021,397	6,020,592	903,089	6,019,331	6,017,882	962,861	6,015,648	6,011,832	1,022,011
$20,000 under $25,000	2,236,759	35,403,541	35,286,684	7,232,751	2,236,759	2,236,676	313,135	2,236,635	2,236,479	335,472	2,236,274	2,235,666	357,707	2,234,982	2,234,797	379,916
$25,000 under $30,000	907,315	18,192,347	18,077,879	4,000,939	907,315	907,138	126,999	907,080	907,068	136,060	907,065	907,004	145,121	906,943	906,763	154,150
$30,000 under $50,000	1,004,500	28,649,643	28,250,236	7,324,432	1,004,500	1,004,016	140,562	1,003,927	1,003,859	150,579	1,003,792	1,003,667	160,587	1,003,550	1,003,448	170,586
$50,000 under $100,000	372,848	19,524,435	19,155,840	6,719,270	372,848	372,772	52,188	372,704	372,685	55,903	372,668	372,633	59,621	372,591	372,539	63,332
$100,000 under $200,000	65,533	6,821,759	6,691,277	3,055,446	65,533	65,517	9,172	65,504	65,497	9,825	65,491	65,482	10,477	65,476	65,466	11,129
$200,000 under $500,000	12,909	2,811,394	2,744,794	1,516,373	12,890	12,889	1,804	12,889	12,885	1,933	12,881	12,877	2,060	12,874	12,871	2,188
$500,000 under $1,000,000	1,843	944,779	928,604	573,390	1,822	1,820	255	1,819	1,818	273	1,817	1,816	291	1,816	1,814	308
$1,000,000 or more	708	1,131,816	1,129,428	735,592	669	666	93	663	662	99	662	661	106	661	660	112

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	19 percent			22 percent			25 percent			28 percent			32 percent			36 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	28,238,026	86,841,248	16,499,839	15,380,539	43,023,610	9,465,195	7,090,400	19,988,545	4,997,141	3,435,121	10,366,229	2,902,544	1,938,376	6,263,793	2,004,415	1,267,765	4,289,891	1,544,362
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	272,999	82,526	15,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	1,084,079	768,979	146,106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	1,869,530	2,186,466	415,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	2,421,660	4,121,204	783,029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	2,663,605	6,148,574	1,168,229	109,862	13,040	2,869	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	2,616,407	7,495,960	1,424,232	640,595	320,410	70,490	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	2,485,829	8,296,470	1,576,329	1,202,277	1,148,873	252,752	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	2,252,635	8,189,079	1,555,925	1,535,825	2,152,129	473,468	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	1,961,888	7,464,613	1,418,277	1,595,589	3,182,666	700,187	21,229	2,028	507	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	6,007,966	23,716,556	4,506,146	5,712,773	18,045,661	3,970,045	2,626,015	3,928,465	982,119	85,929	35,599	9,968	-	-	-	-	-	-
$20,000 under $25,000	2,234,443	8,924,722	1,695,697	2,224,892	8,746,277	1,924,181	2,096,539	6,763,315	1,690,830	1,073,159	1,862,321	521,450	68,425	46,425	14,856	-	-	-
$25,000 under $30,000	906,483	3,623,419	688,450	904,490	3,604,123	792,907	896,192	3,505,235	876,309	833,512	2,755,378	771,506	467,097	916,804	293,377	54,622	44,831	16,139
$30,000 under $50,000	1,003,195	4,010,131	761,925	1,001,520	4,000,909	880,200	998,421	3,982,863	995,716	991,310	3,910,132	1,094,837	952,814	3,503,478	1,121,113	764,750	2,458,236	884,965
$50,000 under $100,000	372,512	1,489,100	282,929	372,013	1,486,936	327,126	371,435	1,484,659	371,165	370,779	1,481,312	414,767	369,753	1,476,333	472,427	368,304	1,466,874	528,075
$100,000 under $200,000	65,458	261,708	49,725	65,390	261,428	57,514	65,302	260,997	65,249	65,205	260,651	72,982	65,101	260,106	83,234	64,956	259,524	93,429
$200,000 under $500,000	12,870	51,458	9,777	12,855	51,357	11,299	12,823	51,243	12,811	12,798	51,145	14,321	12,771	51,030	16,330	12,740	50,891	18,321
$500,000 under $1,000,000	1,812	7,234	1,375	1,804	7,194	1,583	1,794	7,149	1,787	1,783	7,115	1,992	1,775	7,068	2,262	1,759	7,013	2,525
$1,000,000 or more	658	2,621	498	654	2,607	574	650	2,591	648	646	2,576	721	640	2,549	816	634	2,522	908

Footnotes at end of table.

Table 3.12--JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	39 percent			42 percent			45 percent			48 percent			50 percent			53 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	911,203	3,164,518	1,234,163	686,126	2,412,809	1,013,379	530,264	1,877,687	844,960	418,819	1,501,011	720,485	336,192	2,200,695	1,100,348	222,598	2,056,390	1,089,887
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$30,000 under $50,000	466,497	1,396,830	544,764	247,513	683,583	287,105	106,166	240,465	108,210	28,486	46,775	22,452	2,316	1,814	907	-	-	-
$50,000 under $100,000	364,838	1,448,740	565,009	359,010	1,411,389	592,783	344,769	1,320,988	594,445	311,567	1,140,493	547,437	255,794	1,581,487	790,744	146,446	1,163,514	616,662
$100,000 under $200,000	64,787	258,774	100,922	64,600	257,937	108,334	64,380	256,614	115,476	63,901	254,497	122,158	63,323	500,128	250,064	61,604	720,486	381,858
$200,000 under $500,000	12,707	50,721	19,781	12,651	50,527	21,221	12,614	50,322	22,645	12,550	50,036	24,017	12,464	99,088	49,544	12,298	145,939	77,348
$500,000 under $1,000,000	1,745	6,951	2,711	1,729	6,896	2,896	1,719	6,846	3,081	1,706	6,786	3,257	1,690	13,396	6,698	1,659	19,517	10,344
$1,000,000 or more	626	2,490	971	620	2,465	1,035	613	2,440	1,098	606	2,412	1,158	602	4,758	2,379	588	6,898	3,656

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	55 percent			58 percent			60 percent			62 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	130,983	1,248,949	686,922	82,420	811,327	470,570	55,559	538,237	322,943	32,419	490,298	303,985	18,907	304,444	194,845	12,626	213,307	140,783
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	58,617	416,165	228,891	16,564	84,740	49,149	1,339	3,158	1,895	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	58,174	664,746	365,610	52,032	563,374	326,757	40,824	380,545	228,327	22,049	292,114	181,111	9,211	120,516	77,131	3,712	45,500	30,030
$200,000 under $500,000	12,025	142,378	78,308	11,710	138,231	80,174	11,344	130,360	78,216	8,682	165,331	102,505	8,064	152,181	97,396	7,325	136,886	90,345
$500,000 under $1,000,000	1,600	18,968	10,432	1,567	18,529	10,747	1,520	17,918	10,751	1,232	23,969	14,861	1,195	23,095	14,781	1,160	22,586	14,907
$1,000,000 or more	564	6,683	3,676	547	6,453	3,743	532	6,256	3,754	456	8,884	5,508	437	8,652	5,537	429	8,335	5,501

Footnotes at end of table.

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued									Returns with alternative tax					
	68 percent			69 percent			70 percent			With capital gains tax only					
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax		At 59 percent rate[2]	At 65 percent rate	Tax generated at capital gains rates
											Total	At 50 percent rate			
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total	9,238	158,575	107,831	7,082	124,266	85,743	6,367	1,002,239	701,568	79	117,775	13,833	-	103,941	74,274
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	1,189	11,000	7,480	129	527	363	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	6,497	117,199	79,695	5,425	94,117	64,940	4,727	261,845	183,292	19	5,337	5,239	-	97	2,683
$500,000 under $1,000,000	1,138	22,271	15,145	1,129	21,827	15,061	1,208	291,261	203,883	21	14,828	5,300	-	9,528	8,812
$1,000,000 or more	414	8,105	5,511	399	7,795	5,379	432	449,133	314,393	39	97,610	3,294	-	94,316	62,779

Size of adjusted gross income	Returns with alternative tax--Continued								Returns with maximum tax computation					
	With capital gains tax and regular tax									Income subject to tax				
	Number of returns	Income subject to tax						Tax generated at capital gains rates	Number of returns	Total	At regular	At capital gains rates	At maximum rate on earned income	Tax generated at 60 percent maximum rate on earned income
		Total	At regular rates	At maximum rate on earned income	At capital gains rates									
					50 percent rate	59 percent rate[2]	65 percent rate							
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Total	63,806	7,096,192	5,229,002	166,521	740,979	2,098	957,590	989,928	7,168	1,360,966	943,758	33,155	384,055	230,431
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$50,000 under $100,000	34,361	2,256,560	2,047,238	-	202,620	41	6,661	105,070	-	-	-	-	-	-
$100,000 under $200,000	21,532	2,320,175	1,910,333	34,715	284,909	485	89,732	198,000	4,498	599,383	486,673	7,824	104,886	62,930
$200,000 under $500,000	5,719	1,286,355	825,251	87,148	155,945	1,312	216,698	219,089	2,359	538,876	325,424	16,920	196,533	117,919
$500,000 under $1,000,000	1,028	560,212	240,020	31,866	51,352	225	236,749	179,636	253	139,720	78,810	6,331	54,580	32,748
$1,000,000 or more	402	656,678	189,999	12,792	46,102	35	407,750	288,108	58	82,987	52,851	2,080	28,056	16,834

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

[2] Returns with tax years beginning after December 31, 1969 but before January 1, 1971.

Table 3.13--SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate[1]											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,761,496	6,886,111	6,872,393	1,410,856	1,761,490	839,288	117,499	1,582,403	757,102	113,565	1,449,110	691,842	110,693	1,309,181	623,349	105,967
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	-	-	-
$1,000 under $2,000	128,440	51,368	51,368	7,482	128,440	42,950	6,013	42,286	8,418	1,263	(*)	(*)	(*)	-	-	-
$2,000 under $3,000	214,729	212,433	212,433	31,749	214,729	96,128	13,458	164,168	70,804	10,621	112,661	37,439	5,990	39,435	8,061	1,370
$3,000 under $4,000	202,589	363,650	363,650	57,102	202,589	98,107	13,735	187,889	88,319	13,248	166,064	78,165	12,506	143,177	62,530	10,630
$4,000 under $5,000	260,925	639,188	639,188	105,153	260,925	126,258	17,676	244,356	119,461	17,919	233,888	111,137	17,782	206,582	97,959	16,653
$5,000 under $6,000	218,219	681,781	681,781	115,193	218,219	108,781	15,229	212,156	105,342	15,801	207,960	101,925	16,308	195,734	95,503	16,236
$6,000 under $7,000	154,701	641,194	641,194	114,021	154,701	77,351	10,829	154,701	76,405	11,461	152,418	75,160	12,026	148,420	72,114	12,259
$7,000 under $8,000	148,990	705,496	705,496	128,369	148,990	74,231	10,392	146,991	73,496	11,024	146,991	73,496	11,759	146,991	72,937	12,399
$8,000 under $9,000	112,519	607,991	607,854	113,591	112,519	56,260	7,876	112,519	56,260	8,439	112,519	56,226	8,996	112,377	56,120	9,540
$9,000 under $10,000	91,381	575,076	574,972	111,527	91,381	45,639	6,389	91,238	45,619	6,843	91,238	45,619	7,299	91,238	45,619	7,755
$10,000 under $11,000	62,709	435,408	435,108	86,878	62,709	31,355	4,390	62,709	31,345	4,702	62,643	31,322	5,011	62,643	31,211	5,306
$11,000 under $12,000	44,946	362,004	361,071	74,763	44,946	22,473	3,146	44,946	22,408	3,361	44,282	22,128	3,540	44,140	22,070	3,752
$12,000 under $13,000	26,184	236,489	234,639	50,318	26,184	13,092	1,833	26,184	13,092	1,964	26,184	13,092	2,095	26,184	13,092	2,226
$13,000 under $14,000	20,790	212,229	212,107	47,227	20,790	10,395	1,455	20,790	10,395	1,559	20,790	10,395	1,663	20,790	10,395	1,767
$14,000 under $15,000	20,363	212,788	212,656	48,078	20,363	10,182	1,425	20,363	10,182	1,527	20,363	10,182	1,629	20,363	10,182	1,731
$15,000 under $20,000	31,525	378,239	376,801	90,682	31,525	15,739	2,203	31,475	15,738	2,361	31,475	15,738	2,518	31,475	15,738	2,675
$20,000 under $25,000	8,551	140,480	139,288	39,049	8,551	4,276	599	8,551	4,276	641	8,551	4,276	684	8,551	4,276	727
$25,000 under $30,000	4,052	81,040	79,506	24,513	4,052	2,026	284	4,052	2,026	304	4,052	2,026	324	4,052	2,026	344
$30,000 under $50,000	4,722	135,502	134,500	50,160	4,722	2,361	331	4,722	2,361	354	4,722	2,361	378	4,722	2,361	401
$50,000 under $100,000	1,698	85,779	82,209	37,255	1,698	849	119	1,698	849	127	1,698	849	136	1,698	849	144
$100,000 under $200,000	420	40,643	39,692	21,503	415	208	29	415	208	31	415	208	33	415	208	35
$200,000 under $500,000	137	27,537	27,084	16,690	137	69	10	137	69	10	137	69	11	137	69	12
$500,000 under $1,000,000	37	19,365	19,365	12,463	36	18	3	36	18	3	36	18	3	36	18	3
$1,000,000 or more	21	39,902	39,902	27,014	21	11	1	21	11	2	21	11	2	21	11	2

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	19 percent			22 percent			25 percent			28 percent			32 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	1,183,172	1,815,571	344,959	657,005	971,533	213,737	321,804	464,094	116,024	160,334	233,853	65,479	80,890	110,810	35,459
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	100,450	36,529	6,941	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	187,536	184,372	35,031	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	184,752	257,593	48,943	46,000	12,636	2,780	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	142,076	249,997	47,499	102,464	90,169	19,837	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	140,986	255,762	48,595	111,609	152,439	33,537	16,454	3,136	784	-	-	-	-	-	-
$8,000 under $9,000	112,235	210,724	40,038	93,182	143,735	31,622	40,899	28,530	7,132	-	-	-	-	-	-
$9,000 under $10,000	91,238	175,903	33,422	85,237	144,203	31,725	59,067	69,936	17,484	(*)	(*)	(*)	-	-	-
$10,000 under $11,000	61,315	119,769	22,756	56,614	106,915	23,521	49,350	69,506	17,376	21,242	13,686	3,832	-	-	-
$11,000 under $12,000	44,140	88,275	16,772	43,998	86,790	19,094	40,328	69,086	17,272	24,785	26,945	7,545	(*)	(*)	(*)
$12,000 under $13,000	26,184	52,349	9,946	26,162	51,524	11,335	24,692	45,541	11,385	20,589	29,852	8,359	7,420	3,004	961
$13,000 under $14,000	20,790	41,580	7,900	20,790	41,578	9,147	20,789	41,305	10,326	19,717	33,228	9,304	12,507	12,799	4,096
$14,000 under $15,000	20,363	40,723	7,737	20,194	40,388	8,885	20,194	38,042	9,510	18,200	33,705	9,437	13,715	16,808	5,379
$15,000 under $20,000	31,475	62,947	11,960	31,473	62,821	13,821	31,135	61,225	15,306	30,561	56,747	15,889	26,005	40,598	12,991
$20,000 under $25,000	8,551	16,895	3,210	8,214	16,390	3,606	8,191	16,378	4,095	8,189	16,173	4,528	7,963	15,911	5,091
$25,000 under $30,000	4,052	8,104	1,540	4,052	8,104	1,783	4,052	8,104	2,026	4,052	7,829	2,192	3,874	7,585	2,427
$30,000 under $50,000	4,722	9,444	1,794	4,722	9,271	2,040	4,385	8,770	2,193	4,385	8,721	2,442	4,340	8,680	2,778
$50,000 under $100,000	1,698	3,388	644	1,688	3,360	739	1,663	3,326	832	1,663	3,326	931	1,662	3,322	1,063
$100,000 under $200,000	415	829	157	412	824	181	412	824	206	412	824	231	412	824	264
$200,000 under $500,000	137	274	52	137	274	60	137	273	68	136	272	76	136	271	87
$500,000 under $1,000,000	36	72	14	36	70	15	35	70	18	35	70	20	35	70	22
$1,000,000 or more	21	42	8	21	42	9	21	42	11	21	42	12	21	42	13

Footnotes at end of table.

Table 3.13—SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	36 percent			39 percent			42 percent			45 percent			48 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	37,435	57,651	20,754	22,974	40,004	15,600	16,993	30,140	12,659	12,625	20,428	9,194	9,040	16,764	8,046
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	15,395	20,210	7,276	6,012	7,363	2,872	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
$20,000 under $25,000	7,952	14,614	5,261	6,713	12,532	4,887	5,752	9,275	3,895	3,416	3,400	1,530	(*)	(*)	(*)
$25,000 under $30,000	3,706	7,327	2,638	3,651	6,921	2,699	3,243	5,935	2,493	2,399	4,299	1,935	2,045	3,832	1,839
$30,000 under $50,000	4,340	8,678	3,124	4,339	8,678	3,384	4,316	8,568	3,599	4,247	8,261	3,718	4,001	7,939	3,811
$50,000 under $100,000	1,658	3,316	1,194	1,658	3,313	1,292	1,645	3,284	1,379	1,632	3,233	1,455	1,606	3,205	1,538
$100,000 under $200,000	412	823	296	410	816	318	407	813	341	405	809	364	399	797	382
$200,000 under $500,000	135	270	97	135	269	105	134	266	112	132	264	119	132	264	127
$500,000 under $1,000,000	35	70	25	35	70	27	35	69	29	34	68	31	34	67	32
$1,000,000 or more	21	42	15	21	42	16	21	42	18	21	42	19	21	42	20

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	50 percent			53 percent			55 percent			58 percent			60 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total	7,631	25,685	12,843	5,431	24,089	12,767	3,117	16,850	9,268	2,245	11,673	6,772	1,614	7,700	4,620
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	1,565	3,233	1,617	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	3,889	13,995	6,997	3,176	11,948	6,332	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	1,593	6,138	3,069	1,503	8,600	4,558	1,368	7,909	4,350	1,234	6,577	3,815	901	4,616	2,770
$100,000 under $200,000	398	1,582	791	390	2,313	1,226	379	2,251	1,238	369	2,144	1,244	344	1,931	1,159
$200,000 under $500,000	132	524	262	130	780	413	129	772	425	128	765	444	127	754	452
$500,000 under $1,000,000	33	132	66	33	198	105	33	195	107	32	192	111	32	192	115
$1,000,000 or more	21	81	41	20	120	64	20	120	66	20	120	70	20	120	72

Footnotes at end of table.

Table 3.13--SEPARATE RETURNS OF HUSBANDS AND WIVES WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	62 percent			64 percent			66 percent			68 percent			69 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total	1,144	9,219	5,715	704	6,049	3,872	535	4,736	3,125	420	3,675	2,499	314	2,911	2,008
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	659	4,525	2,805	247	1,695	1,085	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
[illegible] under $200,000	308	2,942	1,824	283	2,674	1,711	259	2,419	1,596	225	1,940	1,319	164	1,425	983
$200,000 under $500,000	125	1,236	766	123	1,198	767	118	1,129	745	110	1,071	728	103	1,016	701
$500,000 under $1,000,000	32	316	196	31	292	187	29	290	191	29	289	197	28	280	193
$1,000,000 or more	20	200	124	20	190	122	19	190	125	19	190	129	19	190	131

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued			Returns with alternative tax												
	70 percent			With capital gains tax only					With capital gains tax and regular tax							
					Income subject to tax					Income subject to tax						
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Total	At 50 percent rate	At 59 percent rate[2]	At 65 percent rate	Tax generated at capital gains rates	Number of returns	Total	At regular rates	At maximum rate on earned income	At capital gains rates			Tax generated at capital gains rates
														50 percent rate	59 percent rate[2]	65 percent rate	
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
Total	272	50,966	35,676	6	1,409	754	-	656	803	1,267	109,554	74,537	-	13,128	659	21,228	20,663
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)	-	(*)	-	-	(*)
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	319	17,155	12,369	-	3,007	-	1,779	2,617
$100,000 under $200,000	126	3,191	2,234	(*)	(*)	(*)	-	-	(*)	170	16,943	11,816	-	2,359	320	2,448	2,937
$200,000 under $500,000	99	10,621	7,435	-	-	-	-	-	-	58	12,584	8,337	-	907	248	3,092	2,606
$500,000 under $1,000,000	28	8,722	6,105	1	668	13	-	656	432	24	13,140	6,309	-	1,478	91	5,261	4,213
$1,000,000 or more	19	28,432	19,902	-	-	-	-	-	-	12	26,474	16,986	-	839	-	8,648	6,021

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains tax and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate[1]											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	3,175,881	13,430,697	13,403,020	2,549,580	3,175,879	2,951,108	413,158	2,692,163	2,449,533	391,925	2,166,347	3,457,086	622,274	1,325,233	1,940,474	368,690
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	18,980	2,904	2,904	401	18,980	2,904	407	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	151,438	86,427	86,427	12,407	151,438	82,389	11,535	29,108	4,038	646	-	-	-	-	-	-
$3,000 under $4,000	380,162	407,423	407,423	59,387	380,162	298,556	41,798	186,901	104,404	16,705	30,545	4,463	803	-	-	-
$4,000 under $5,000	500,834	870,541	870,541	131,770	500,834	463,168	64,844	406,582	316,033	50,565	175,552	91,340	16,441	-	-	-
$5,000 under $6,000	442,903	1,155,041	1,155,041	183,581	442,903	424,989	59,498	401,038	376,883	60,301	340,928	351,143	63,206	(*)	(*)	(*)
$6,000 under $7,000	383,248	1,372,277	1,372,271	225,538	383,248	381,611	53,426	375,987	364,307	58,289	345,882	550,079	99,014	154,227	76,274	14,492
$7,000 under $8,000	343,664	1,494,848	1,494,817	250,920	343,664	343,157	48,042	339,332	334,696	53,551	326,850	592,484	106,647	243,181	222,260	42,229
$8,000 under $9,000	241,265	1,285,153	1,285,017	221,365	241,265	241,213	33,770	241,123	239,005	38,241	238,700	459,591	82,726	216,266	311,486	59,182
$9,000 under $10,000	185,046	1,151,459	1,151,129	203,343	185,046	184,872	25,882	184,479	183,372	29,339	182,271	362,279	65,210	177,414	320,294	60,856
$10,000 under $11,000	142,706	984,879	984,865	177,875	142,706	142,627	19,968	141,992	141,873	22,700	141,328	279,861	50,375	139,041	258,543	49,123
$11,000 under $12,000	96,224	737,136	736,990	136,052	96,224	96,224	13,471	96,224	95,525	15,284	94,895	188,037	33,847	93,566	181,370	34,460
$12,000 under $13,000	80,305	677,525	676,894	127,269	80,305	80,305	11,243	80,305	80,305	12,849	80,304	160,534	28,896	79,498	155,221	29,492
$13,000 under $14,000	46,570	430,713	430,713	82,835	46,570	46,570	6,520	46,570	46,570	7,451	46,570	93,096	16,757	46,427	90,306	17,158
$14,000 under $15,000	38,677	400,112	398,938	78,426	38,677	38,677	5,415	38,677	38,677	6,188	38,677	77,210	13,898	38,469	76,814	14,595
$15,000 under $20,000	70,697	889,776	888,932	185,018	70,697	70,697	9,898	70,697	70,697	11,312	70,697	140,795	25,343	70,176	139,930	26,587
$20,000 under $25,000	25,399	427,049	424,081	96,367	25,399	25,399	3,556	25,399	25,399	4,064	25,399	50,678	9,122	25,230	50,460	9,587
$25,000 under $30,000	8,570	176,692	175,291	42,781	8,570	8,570	1,200	8,570	8,570	1,371	8,570	17,140	3,085	8,570	17,140	3,257
$30,000 under $50,000	12,028	349,251	341,894	97,295	12,028	12,017	1,682	12,016	12,016	1,923	12,016	24,032	4,326	12,016	24,032	4,566
$50,000 under $100,000	5,711	301,113	293,835	112,928	5,711	5,711	800	5,711	5,711	914	5,711	11,422	2,056	5,711	11,422	2,170
$100,000 under $200,000	1,115	113,679	109,925	53,817	1,115	1,115	156	1,115	1,115	178	1,115	2,228	401	1,112	2,221	422
$200,000 under $500,000	273	60,984	59,737	34,716	273	273	38	273	273	44	273	546	98	273	546	104
$500,000 under $1,000,000	44	21,549	21,293	13,380	44	44	6	44	44	7	44	88	16	44	88	17
$1,000,000 or more	22	34,166	34,062	22,109	20	20	3	20	20	3	20	40	7	20	40	8

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	22 percent			23 percent			25 percent			27 percent			28 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	683,766	973,572	214,186	316,835	463,669	106,643	168,609	256,993	64,249	96,381	164,601	44,442	69,538	114,554	32,075
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	74,798	33,722	7,419	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	119,502	100,312	22,069	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	111,765	153,918	33,862	19,265	8,043	1,850	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	86,201	147,118	32,366	45,659	28,715	6,605	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	75,512	136,553	30,042	55,653	62,879	14,462	(*)	(*)	(*)	-	-	-	-	-	-
$13,000 under $14,000	42,166	79,183	17,420	38,114	60,347	13,880	22,096	14,641	3,660	-	-	-	-	-	-
$14,000 under $15,000	38,403	76,133	16,749	36,635	64,376	14,806	24,800	26,009	6,502	(*)	(*)	(*)	-	-	-
$15,000 under $20,000	69,787	138,478	30,465	68,600	133,553	30,717	64,186	110,483	27,621	42,463	61,840	16,697	20,323	21,221	5,942
$20,000 under $25,000	25,230	50,451	11,099	25,180	50,305	11,570	25,108	49,391	12,348	24,337	46,607	12,584	21,708	38,496	10,779
$25,000 under $30,000	8,570	17,140	3,771	8,570	17,140	3,942	8,570	17,111	4,278	8,497	16,994	4,588	8,497	16,861	4,721
$30,000 under $50,000	12,016	24,032	5,287	12,016	24,032	5,527	12,016	23,998	6,000	11,970	23,879	6,447	11,901	23,766	6,654
$50,000 under $100,000	5,711	11,421	2,513	5,698	11,396	2,621	5,698	11,392	2,848	5,687	11,369	3,070	5,674	11,342	3,176
$100,000 under $200,000	1,109	2,217	488	1,108	2,212	509	1,102	2,204	551	1,102	2,204	595	1,102	2,204	617
$200,000 under $500,000	273	546	120	273	544	125	271	541	135	270	540	146	270	538	151
$500,000 under $1,000,000	44	88	19	44	87	20	43	86	22	43	86	23	43	86	24
$1,000,000 or more	20	40	9	20	40	9	20	40	10	20	40	11	20	40	11

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	31 percent			32 percent			35 percent			36 percent			38 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	46,370	78,943	24,473	34,224	60,453	19,347	26,595	45,307	15,858	20,000	37,727	13,582	17,697	32,514	12,356
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under [illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under [illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under [illegible]	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under [illegible]	16,387	24,575	7,618	8,038	10,496	3,359	3,000	1,822	638	-	-	-	-	-	-
$25,000 under $30,000	8,217	15,418	4,780	7,371	12,510	4,003	5,064	7,335	2,567	2,262	2,934	1,056	(*)	(*)	(*)
[illegible] under [illegible]	11,833	23,565	7,305	11,745	23,327	7,465	11,487	22,065	7,723	10,706	20,819	7,495	9,907	18,183	6,910
[illegible] under $100,000	5,661	11,280	3,497	5,638	11,258	3,603	5,613	11,223	3,928	5,601	11,116	4,002	5,538	11,061	4,203
$100,000 under $200,000	1,102	2,304	683	1,101	2,202	705	1,101	2,202	771	1,101	2,199	792	1,094	2,186	831
[illegible] under $500,000	269	537	167	268	534	171	267	534	187	267	534	192	267	533	203
$500,000 under $1,000,000	43	86	27	43	86	28	43	86	30	43	85	31	42	84	32
$1,000,000 or more	20	40	12	20	40	13	20	40	14	20	40	14	20	40	15

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	41 percent			42 percent			45 percent			48 percent			51 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
Total	15,274	28,391	11,639	12,788	44,234	18,579	9,159	33,951	15,278	7,822	14,614	7,014	6,772	12,669	6,460
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible] under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	8,331	14,596	5,984	5,917	16,985	7,134	2,375	7,572	3,408	1,408	2,031	975	(*)	(*)	( )
$50,000 under $100,000	5,524	10,963	4,495	5,457	21,637	9,088	5,389	20,827	9,372	5,035	9,828	4,718	4,806	9,266	4,726
$100,000 under $200,000	1,091	2,176	892	1,086	4,317	1,813	1,074	4,274	1,923	1,060	2,117	1,016	1,053	2,101	1,071
$200,000 under $500,000	266	532	218	266	1,050	441	260	1,040	468	260	520	249	259	516	263
$500,000 under $1,000,000	42	84	34	42	165	69	41	158	71	39	78	37	39	77	39
$1,000,000 or more	20	40	16	20	80	34	20	80	36	20	40	19	20	40	20

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	52 percent			55 percent			56 percent			58 percent			59 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total	6,056	22,088	11,486	5,046	26,563	14,609	3,847	7,378	4,132	3,540	33,455	19,404	2,089	11,505	6,787
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	4,473	16,402	8,529	3,701	18,576	10,217	2,531	4,762	2,667	2,237	18,434	10,692	897	4,496	2,652
$100,000 under $200,000	1,045	4,180	2,163	1,033	6,135	3,374	1,009	2,003	1,122	997	11,424	6,626	900	5,281	3,116
$200,000 under $500,000	256	1,020	530	253	1,502	826	249	497	278	248	2,909	1,687	237	1,401	826
$500,000 under $1,000,000	38	152	79	38	228	125	38	76	43	38	454	263	37	219	129
$1,000,000 or more	20	80	42	20	120	66	20	40	22	20	234	136	18	108	64

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued														
	61 percent			62 percent			63 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	1,466	7,926	4,835	1,140	4,236	2,634	1,004	6,861	4,322	758	7,810	4,948	555	8,924	5,890
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	526	2,448	1,494	249	779	484	157	543	342	(*)	(*)	(*)	-	-	-
$100,000 under $200,000	714	4,131	2,520	668	2,598	1,611	626	4,585	2,888	516	5,093	3,259	341	4,839	3,194
$200,000 under $500,000	187	1,112	679	184	730	452	182	1,422	896	178	2,098	1,330	174	3,352	2,212
$500,000 under $1,000,000	26	156	95	26	104	64	26	208	131	26	312	200	27	491	324
$1,000,000 or more	13	78	48	13	52	32	13	104	66	13	156	100	13	242	160

Footnotes at end of table.

Table 3.14--RETURNS OF HEADS OF HOUSEHOLDS WITH INCOME SUBJECT TO TAX: TAX GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued												Returns with alternative tax					
	67 percent			68 percent			69 percent			70 percent			With capital gains tax only					
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax				Tax generated at capital gains rates
														Total	At 50 percent rate	At 59 percent rate[1]	At 65 percent rate	
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Total	377	6,385	4,277	277	4,708	3,201	208	3,690	2,546	189	28,840	20,188	2	4,442	50	-	4,392	2,880
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	211	2,741	1,836	95	1,054	716	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$200,000 under $500,000	173	3,261	2,185	164	3,099	2,108	151	2,789	1,924	142	9,465	6,625	-	-	-	-	-	-
$500,000 under $1,000,000	25	500	335	25	482	327	23	460	317	29	7,217	5,052	-	-	-	-	-	-
$1,000,000 or more	12	237	159	12	227	154	12	240	166	15	12,150	8,505	2	4,442	50	-	4,392	2,880

Size of adjusted gross income	Returns with alternative tax--Continued								Returns with maximum tax computation					
	With capital gains tax and regular tax													
	Number of returns	Income subject to tax						Tax generated at capital gains rates	Number of returns	Income subject to tax				Tax generated at 60 percent maximum rate on earned income
		Total	At regular rates	At maximum rate on earned income	At capital gains rates					Total	At regular rates	At capital gains rates	At maximum rate on earned income	
					50 percent rate	59 percent rate[1]	65 percent rate							
	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
Total	1,393	148,309	102,006	4,802	16,305	-	25,194	24,479	286	41,787	26,184	987	14,617	8,770
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	885	52,104	45,518	80	6,091	-	415	3,291	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	343	35,371	27,421	1,229	4,696	-	2,025	3,638	138	15,520	10,978	225	4,317	2,590
$200,000 under $500,000	124	29,083	17,504	1,866	3,412	-	6,300	5,802	43	9,695	4,710	322	4,662	2,797
$500,000 under $1,000,000	19	9,803	3,064	555	640	-	5,543	3,923	9	3,964	1,506	94	2,365	1,419
$1,000,000 or more	12	21,948	8,499	1,072	1,466	-	10,911	7,825	5	5,135	2,446	314	2,375	1,425

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains

Table 3.15--RETURNS OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Returns with regular tax computation by tax rate[1]											
					14 percent			15 percent			16 percent			17 percent		
					Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	16,774,686	66,374,248	66,204,783	13,428,679	16,774,662	7,846,785	1,098,548	14,669,287	6,862,790	1,029,418	12,866,903	6,087,695	974,030	11,514,777	5,455,396	927,413
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	946,545	121,686	121,686	17,250	946,545	121,418	16,998	(*)	(*)	(*)	-	-	-	-	-	-
$2,000 under $3,000	3,199,887	2,165,638	2,165,638	311,916	3,199,887	1,430,676	200,295	2,125,245	655,019	98,253	617,185	79,936	12,790	(*)	(*)	(*)
$3,000 under $4,000	2,505,888	3,987,972	3,987,972	608,861	2,505,888	1,238,096	173,333	2,447,750	1,171,760	175,764	2,206,990	997,593	159,615	1,538,628	511,079	86,883
$4,000 under $5,000	2,052,152	5,210,510	5,210,510	849,955	2,052,152	1,023,381	143,273	2,030,741	1,008,378	151,257	1,999,383	991,371	158,619	1,958,496	941,138	159,993
$5,000 under $6,000	1,787,518	6,336,679	6,336,679	1,081,465	1,787,518	892,110	124,895	1,781,472	888,261	133,239	1,768,797	882,814	141,250	1,753,543	873,098	148,427
$6,000 under $7,000	1,375,392	6,161,961	6,160,625	1,090,722	1,375,392	687,621	96,267	1,375,097	687,513	103,127	1,373,098	686,190	109,790	1,370,389	683,641	116,219
$7,000 under $8,000	1,150,395	6,176,030	6,172,866	1,126,025	1,150,395	575,198	80,528	1,150,395	573,786	86,068	1,146,116	572,850	91,656	1,143,127	571,564	97,166
$8,000 under $9,000	935,829	5,883,922	5,883,499	1,108,964	935,829	467,911	65,508	935,779	467,851	70,178	935,637	467,615	74,818	933,639	466,697	79,338
$9,000 under $10,000	765,705	5,455,395	5,450,331	1,057,399	765,705	382,851	53,599	765,563	382,777	57,417	765,553	382,669	61,227	763,554	381,777	64,902
$10,000 under $11,000	516,045	4,113,294	4,110,429	818,569	516,045	258,023	36,123	516,045	257,749	38,662	515,381	257,691	41,230	515,381	257,691	43,807
$11,000 under $12,000	377,640	3,338,244	3,334,821	679,604	377,640	188,820	26,435	377,640	188,820	28,323	377,640	188,820	30,211	377,640	188,820	32,099
$12,000 under $13,000	254,234	2,425,976	2,421,686	502,668	254,234	127,117	17,796	254,234	127,087	19,063	254,092	126,782	20,285	253,428	126,714	21,541
$13,000 under $14,000	200,637	2,119,680	2,116,975	450,336	200,637	100,319	14,045	200,637	100,319	15,048	200,637	100,319	16,051	200,637	100,318	17,054
$14,000 under $15,000	145,413	1,660,477	1,657,634	359,783	145,413	72,707	10,179	145,413	72,707	10,906	145,413	72,707	11,633	145,413	72,707	12,360
$15,000 under $20,000	324,288	4,392,239	4,368,463	997,729	324,288	162,144	22,700	324,286	162,143	24,321	324,286	161,994	25,919	323,898	161,902	27,523
$20,000 under $25,000	103,832	1,821,389	1,806,362	452,747	103,832	51,913	7,268	103,820	51,907	7,786	103,811	51,904	8,305	103,798	51,819	8,809
$25,000 under $30,000	47,535	1,004,247	989,613	267,979	47,535	23,768	3,327	47,535	23,768	3,565	47,535	23,767	3,803	47,533	23,767	4,040
$30,000 under $50,000	54,591	1,615,652	1,578,642	497,055	54,591	27,296	3,821	54,591	27,296	4,094	54,591	27,296	4,367	54,591	27,296	4,640
$50,000 under $100,000	23,379	1,212,805	1,179,681	485,519	23,379	11,689	1,636	23,366	11,683	1,752	23,366	11,681	1,869	23,344	11,667	1,983
$100,000 under $200,000	5,436	551,491	536,882	280,295	5,436	2,717	380	5,428	2,713	407	5,425	2,712	434	5,423	2,712	461
$200,000 under $500,000	1,633	344,088	339,624	204,362	1,624	812	114	1,623	811	122	1,621	810	130	1,620	810	138
$500,000 under $1,000,000	242	114,877	113,640	72,399	237	119	17	237	119	18	237	119	19	237	119	20
$1,000,000 or more	120	159,972	160,501	107,074	110	55	8	109	55	8	109	55	9	109	53	9

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	19 percent			21 percent			24 percent			25 percent			27 percent			29 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	10,281,709	16,395,318	3,115,109	6,257,178	9,726,486	2,042,560	3,607,522	5,263,921	1,263,342	1,803,308	2,625,867	656,468	932,137	1,450,755	391,704	550,310	871,475	252,728
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	519,591	69,444	13,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	1,770,073	1,246,242	236,786	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	1,734,338	2,758,231	524,064	309,984	42,164	8,854	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	1,365,490	2,611,938	496,268	1,148,118	803,723	168,782	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	1,143,127	2,245,179	426,584	1,082,856	1,613,997	338,939	163,340	20,294	4,870	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	933,073	1,846,878	350,907	915,924	1,723,858	362,010	722,443	442,689	106,245	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	763,554	1,522,611	289,296	758,400	1,479,889	310,777	704,518	917,681	220,243	(*)	(*)	(*)	-	-	-	-	-	-
$10,000 under $11,000	515,381	1,025,291	194,805	509,801	1,009,039	211,898	498,961	900,791	216,190	353,236	144,155	36,039	-	-	-	-	-	-
$11,000 under $12,000	377,640	754,165	143,291	376,311	748,321	157,147	369,755	708,923	170,142	327,672	368,131	92,033	-	-	-	-	-	-
$12,000 under $13,000	253,362	505,339	96,014	251,866	501,401	105,294	247,930	484,855	116,365	232,706	385,435	96,359	105,619	36,955	9,978	-	-	-
$13,000 under $14,000	200,636	401,170	76,222	200,428	398,987	83,787	198,957	393,199	94,368	190,483	361,703	90,426	158,149	160,631	43,370	(*)	(*)	(*)
$14,000 under $15,000	145,413	290,334	55,163	145,030	289,816	60,861	144,888	287,310	68,954	141,920	273,577	68,394	129,522	205,890	55,590	54,232	19,881	5,765
$15,000 under $20,000	323,561	647,070	122,943	323,406	646,504	135,766	323,009	642,349	154,164	319,718	630,458	157,615	308,755	588,687	158,946	267,875	400,964	116,280
$20,000 under $25,000	103,630	206,548	39,244	103,124	205,121	43,075	102,180	203,644	48,875	101,433	201,397	50,349	99,851	198,652	53,636	98,743	193,221	56,034
$25,000 under $30,000	47,533	94,587	17,972	47,028	94,002	19,741	46,859	93,228	22,375	46,420	92,400	23,100	46,024	91,767	24,777	45,531	90,088	26,126
$30,000 under $50,000	54,591	108,884	20,688	54,210	108,296	22,742	54,015	107,721	25,853	53,759	107,409	26,852	53,672	107,128	28,925	53,310	106,458	30,873
$50,000 under $100,000	23,331	46,647	8,863	23,316	46,629	9,792	23,303	46,529	11,167	23,241	46,457	11,614	23,215	46,400	12,528	23,161	46,239	13,409
$100,000 under $200,000	5,423	10,846	2,061	5,423	10,836	2,275	5,414	10,815	2,596	5,399	10,789	2,697	5,393	10,775	2,909	5,383	10,753	3,118
$200,000 under $500,000	1,619	3,236	615	1,616	3,229	678	1,613	3,219	773	1,607	3,206	802	1,600	3,198	864	1,599	3,195	927
$500,000 under $1,000,000	237	466	89	231	462	97	231	462	111	231	462	116	231	460	124	228	454	132
$1,000,000 or more	106	212	40	106	212	45	106	212	51	106	212	53	106	212	57	106	212	61

Footnotes at end of table.

Table 3.15--RETURNS OF SINGLE PERSONS WITH INCOME SUBJECT TO TAX: GENERATED BY RATE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	31 percent			34 percent			36 percent			38 percent			40 percent			45 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Total	344,821	569,735	176,618	236,018	402,332	136,794	170,189	295,573	106,407	128,022	228,027	86,652	102,833	337,994	135,199	70,147	338,493	152,322
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	123,225	141,664	43,916	31,898	22,582	7,678	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	93,798	175,571	54,427	79,597	134,797	45,831	50,065	63,010	22,684	16,196	15,776	5,995	2,401	954	382	-	-	-
$25,000 under $30,000	44,299	86,424	26,791	41,998	80,764	27,460	38,731	71,806	25,850	32,381	55,447	21,070	23,319	42,309	16,924	2,202	1,723	775
$30,000 under $50,000	53,094	105,387	32,670	52,265	103,855	35,311	51,302	100,711	36,256	49,513	97,146	36,916	47,380	176,783	70,713	38,708	165,290	74,381
$50,000 under $100,000	23,109	46,114	14,295	22,982	45,799	15,572	22,833	45,552	16,399	22,695	45,215	17,182	22,524	89,209	35,684	22,091	129,002	58,051
$100,000 under $200,000	5,370	10,728	3,326	5,357	10,703	3,639	5,346	10,681	3,845	5,333	10,644	4,045	5,315	21,184	8,474	5,265	31,289	14,080
$200,000 under $500,000	1,594	3,183	987	1,590	3,176	1,080	1,586	3,163	1,139	1,579	3,153	1,198	1,573	6,275	2,510	1,563	9,291	4,181
$500,000 under $1,000,000	227	454	141	226	449	153	223	444	160	222	441	168	219	872	349	216	1,286	579
$1,000,000 or more	105	210	65	105	207	70	103	206	74	103	205	78	102	408	163	102	612	275

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued																	
	50 percent			55 percent			60 percent			62 percent			64 percent			66 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	43,906	217,054	108,527	29,510	152,765	84,022	21,651	109,178	65,507	14,382	115,453	71,581	9,436	76,914	49,225	6,433	55,728	36,781
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	16,193	58,024	29,012	4,598	14,278	7,853	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	20,722	117,526	58,763	18,101	98,189	54,004	14,388	70,213	42,128	8,689	60,352	37,418	4,050	25,512	16,327	1,445	8,872	5,856
$100,000 under $200,000	5,140	30,485	15,242	4,992	29,458	16,202	4,823	27,999	16,799	4,064	39,016	24,190	3,779	35,596	22,782	3,413	31,368	20,703
$200,000 under $500,000	1,535	9,138	4,569	1,508	8,981	4,940	1,484	8,842	5,305	1,344	13,251	8,216	1,324	13,026	8,336	1,298	12,748	8,414
$500,000 under $1,000,000	214	1,269	635	209	1,247	686	207	1,234	741	187	1,863	1,155	186	1,826	1,168	182	1,790	1,182
$1,000,000 or more	102	612	306	102	612	337	102	612	367	98	971	602	97	955	611	95	950	627

Footnotes at end of table.

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation by tax rate--Continued									Returns with alternative tax					
	68 percent			69 percent			70 percent			With capital gains tax only					
											Income subject to tax				
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Total	At 50 percent rate	At 59 percent rate	At 65 percent rate	Tax generated at capital gains rates
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total	4,893	43,117	29,321	3,931	35,245	24,318	3,403	312,333	218,632	24	26,061	3,698	-	22,362	16,388
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	450	2,169	1,475	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	2,907	25,914	17,622	2,374	20,444	14,106	1,876	43,869	30,708	-	-	-	-	-	-
$200,000 under $500,000	1,262	12,302	8,366	1,223	11,903	8,213	1,241	126,065	88,245	9	2,580	1,777	-	803	1,413
$500,000 under $1,000,000	179	1,786	1,215	177	1,770	1,221	190	53,340	37,338	5	2,718	1,046	-	1,672	1,610
$1,000,000 or more	95	946	643	94	928	640	96	89,059	62,341	10	20,763	876	-	19,887	13,365

Size of adjusted gross income	Returns with alternative tax--Continued								Returns with maximum tax computation					
	With capital gains tax and regular tax									Income subject to tax				
	Number of returns	Income subject to tax						Tax generated at capital gains rates	Number of returns	Total	At regular rates	At capital gains rates	At maximum rate on earned income	Tax generated at 60 percent maximum rate on earned income
		Total	At regular rates	At maximum rate on earned income	At capital gain rates									
					50 percent rate	59 percent rate	65 percent rate							
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Total	10,752	955,749	699,714	17,249	109,099	294	129,394	138,740	1,731	178,975	120,823	4,531	53,621	32,172
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $13,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$13,000 under $14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	-	(*)	-	-	(*)	-	-	-	-	-	-
$50,000 under $100,000	5,901	338,690	285,037	2,979	47,150	-	3,524	25,806	945	65,257	51,418	405	13,434	8,060
$100,000 under $200,000	2,274	240,377	178,330	7,757	32,111	-	22,180	30,458	628	69,141	43,071	2,354	23,716	14,229
$200,000 under $500,000	820	181,355	118,357	4,446	18,841	294	39,416	35,205	137	30,889	18,150	1,306	11,433	6,860
$500,000 under $1,000,000	133	69,337	34,261	1,873	7,089	-	26,115	20,513	17	8,837	4,245	184	4,408	2,645
$1,000,000 or more	60	78,881	38,560	194	1,968	-	38,159	25,787	4	4,851	3,939	282	630	378

(*) An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability. However, the data are included in the appropriate totals.

[1]Included under each tax rate is that portion of the income subject to tax taxed at each rate. All returns with income subject to tax are included except returns with capital gains tax only. For returns with both capital gains and regular tax and returns with maximum tax, the part of income subject to regular rates is included.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Number of returns[1]	Income taxed at rate	Income tax generated at rate	Income tax after credits[2]
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				
ALL RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	74,576,407	673,619,046	412,416,590	77,574,784	85,923,363	18,688,919	74,576,407	412,416,590	85,923,363	85,239,774
Returns with income subject to tax	60,297,459	653,258,201	412,416,590	77,574,784	85,923,363	18,688,919	60,297,459	412,416,590	85,923,363	85,239,774
Returns with income subject to tax at regular rates, total[3]	60,297,348	653,087,900	412,267,022	77,434,904	85,829,020	18,549,479	60,297,348	412,267,022	85,829,020	85,145,587
At maximum rate	9,185	1,887,973	452,292	452,292	271,371	271,371	9,185	452,292	271,371	837,285
At capital gains rates	77,208	10,271,281	2,015,967	1,619,656	1,173,810	925,655	77,208	2,015,967	1,173,810	3,965,622
At regular rates, total	60,297,348	653,087,900	409,798,763	75,362,956	84,383,839	17,352,453	60,297,348	409,798,763	84,383,839	85,145,587
14 percent	5,074,607	17,553,725	1,958,476	1,958,476	276,017	274,184	60,297,348	49,055,372	6,867,752	272,439
15 percent	4,386,152	19,195,739	5,134,389	1,716,076	735,569	257,409	52,530,578	42,702,495	6,405,375	710,890
16 percent	4,696,711	25,379,444	9,393,856	2,018,305	1,389,439	322,926	50,836,589	41,746,204	6,679,393	1,357,048
17 percent	4,270,624	28,127,835	12,636,104	1,862,848	1,932,051	316,681	43,973,531	35,833,314	6,091,663	1,910,325
18 percent	841,114	4,881,938	2,488,848	806,620	397,842	145,191	2,166,347	3,457,086	622,276	397,640
19 percent	18,049,652	162,181,083	93,371,769	30,274,557	15,556,699	5,752,151	41,028,140	106,992,611	20,328,596	15,458,697
21 percent	2,649,656	18,528,732	13,110,065	2,511,441	2,356,102	527,402	6,257,178	9,726,485	2,042,562	2,342,461
22 percent	8,992,271	127,619,354	85,193,342	15,329,840	15,423,730	3,372,551	16,721,310	44,968,718	9,893,118	15,366,128
23 percent	148,226	1,831,005	1,312,261	126,453	248,494	29,084	316,835	463,671	106,644	248,417
24 percent	1,804,214	16,457,602	12,482,589	1,657,305	2,400,374	397,753	3,607,522	5,263,921	1,263,341	2,391,672
25 percent	4,760,148	82,158,195	59,741,131	7,217,315	11,771,977	1,804,323	9,384,121	23,335,503	5,833,879	11,734,675
27 percent	408,670	5,727,895	4,516,046	375,660	964,884	101,428	1,028,518	1,615,356	436,146	963,507
28 percent	1,599,357	36,917,810	27,614,436	2,706,612	5,835,660	757,846	3,664,993	10,714,636	3,000,098	5,815,108
29 percent	205,489	3,293,429	2,647,702	181,834	593,135	52,731	550,310	871,476	252,728	593,274
31 percent	120,949	2,282,474	1,825,773	108,195	425,807	33,540	391,191	648,679	201,090	425,597
32 percent	721,695	20,096,977	15,220,028	1,235,936	3,459,569	395,496	2,053,490	6,435,056	2,059,218	3,446,072
34 percent	65,829	1,385,412	1,115,218	61,954	273,179	21,064	236,018	402,332	136,793	275,763
35 percent	6,595	173,341	137,207	5,307	33,515	1,858	26,595	45,307	15,858	33,436
36 percent	415,493	13,382,232	10,239,335	698,643	2,513,403	251,508	1,495,389	4,680,841	1,685,103	2,511,313
38 percent	27,612	734,431	586,258	24,326	156,050	9,244	145,719	260,540	99,005	158,553
39 percent	231,058	8,914,285	6,811,924	426,034	1,785,410	166,150	934,177	3,204,524	1,249,764	1,786,007
40 percent	32,686	975,706	776,499	57,407	218,873	22,963	102,833	337,995	135,198	222,278
41 percent	2,486	89,083	67,452	2,816	18,506	1,154	15,274	28,392	11,641	18,321
42 percent	163,859	7,101,202	5,463,326	304,242	1,524,803	127,779	715,907	2,487,184	1,044,617	1,520,825
45 percent	142,608	6,609,221	5,084,080	282,480	1,509,961	127,113	622,195	2,270,560	1,021,753	1,535,987
48 percent	85,086	4,591,479	3,529,876	158,816	1,099,722	76,229	435,681	1,532,390	735,547	1,122,814
50 percent	130,190	7,825,130	5,971,073	463,865	1,992,662	231,932	387,729	2,443,433	1,221,717	2,084,731
51 percent	716	39,768	27,763	555	9,047	283	6,772	12,667	6,460	9,857
52 percent	1,010	57,637	42,303	1,903	14,381	990	6,056	22,087	11,485	15,018
53 percent	93,929	6,961,685	5,314,125	489,981	1,934,976	259,685	228,029	2,080,479	1,102,654	2,062,331
55 percent	58,493	4,925,433	3,776,963	289,629	1,478,565	159,292	168,656	1,445,127	794,820	1,573,673
56 percent	307	21,768	15,648	298	5,889	167	3,847	7,378	4,132	6,303
58 percent	28,943	3,012,615	2,295,861	154,995	961,508	89,894	88,205	856,455	496,744	1,034,550
59 percent	416	44,954	28,089	1,465	11,996	864	2,089	11,172	6,592	16,220
60 percent	23,986	2,682,624	1,951,524	124,908	848,823	74,942	78,824	655,116	393,070	975,241
61 percent	329	30,045	24,121	1,091	10,621	666	1,466	7,926	4,835	10,827
62 percent	20,363	2,533,998	1,898,246	145,082	869,519	89,947	49,085	619,233	383,924	952,355
63 percent	264	28,165	21,894	898	10,102	566	1,004	6,861	4,322	10,620
64 percent	11,430	1,665,995	1,212,162	79,803	582,917	51,072	29,805	395,218	252,940	655,268
66 percent	6,609	1,139,235	799,573	49,607	400,954	32,739	20,149	282,695	186,578	470,118
67 percent	123	22,312	14,903	1,136	7,793	761	370	6,383	4,277	9,471
68 percent	4,369	863,039	590,078	32,882	306,783	22,359	14,828	210,075	142,851	369,342
69 percent	2,793	614,842	414,670	20,981	222,110	14,475	11,535	166,111	114,617	263,837
70 percent	10,231	4,429,020	2,941,776	1,394,379	1,814,423	976,061	10,231	1,394,379	976,066	2,006,578
Returns with income subject to tax at maximum rate, total	9,185	1,887,973	1,581,729	680,066	842,718	435,174	9,185	1,582,662	842,718	837,285
At regular rates	9,185	1,887,973	1,090,882	215,462	550,168	147,360	9,185	1,090,882	550,168	837,285
At capital gains rates	3,564	830,709	38,673	12,312	21,179	16,442	3,564	38,673	21,179	373,760
At maximum rate	9,185	1,887,973	452,292	452,292	271,371	271,371	9,185	452,292	271,371	837,285
Returns with income subject to tax at capital gains as well as other rates, total	77,208	10,271,281	8,309,803	2,675,162	4,014,434	1,643,123	77,208	8,309,920	4,014,434	3,965,622
At maximum rate	3,564	830,709	188,573	188,573	113,142	113,142	3,564	118,573	113,142	373,760
At regular rate	77,208	10,271,281	6,105,380	866,933	2,727,482	554,327	77,208	6,105,380	2,727,482	3,965,622
At capital gains rates, total	77,208	10,271,281	2,015,967	1,619,656	1,173,810	975,655	77,208	2,015,967	1,173,810	3,965,622
50 percent	65,064	6,886,755	483,201	483,201	241,584	241,584	77,208	879,511	439,739	2,458,633
59 percent	50	11,045	4,417	3,051	2,405	1,722	50	3,051	1,722	3,929
65 percent	12,094	3,373,480	1,528,349	1,133,404	929,820	732,348	12,094	1,133,404	732,348	1,503,030
Returns with income subject to tax at capital gains rates only, total	111	170,305	149,686	139,880	94,344	89,441	111	149,686	94,344	94,191
50 percent	28	9,990	8,530	8,530	4,265	4,265	111	18,336	9,168	4,274
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	83	160,315	141,156	131,350	90,079	85,176	83	131,350	85,176	89,918
Returns with no income subject to tax	14,278,948	20,360,845	-	-	-	-	14,278,948	-	-	-

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

JOINT RETURNS AND RETURNS OF SURVIVING SPOUSES	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed			Income tax after credits[2]
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Number of returns[1]	Income taxed at rate	Income tax generated at rate	
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	42,996,478	526,879,349	325,936,393	61,571,614	68,534,250	14,973,395	42,996,478	325,936,393	68,534,250	67,945,921
Returns with income subject to tax	38,585,396	516,784,580	325,936,393	61,571,614	68,534,250	14,973,395	38,585,396	325,936,393	68,534,250	67,945,921
Returns with income subject to tax at regular rates, total[3]	38,585,317	516,650,059	325,818,736	61,461,858	68,459,976	14,903,131	38,585,317	325,818,736	68,459,976	67,871,736
At maximum rate	7,168	1,618,309	384,055	384,055	230,430	230,430	7,168	384,055	230,430	722,838
At capital gains rates	63,806	8,717,774	1,700,667	1,366,003	989,929	822,597	63,806	1,700,667	989,929	3,348,375
At regular rates, total	38,585,317	516,650,059	323,734,014	59,711,800	67,239,617	13,850,104	38,585,317	323,734,014	67,239,617	67,871,736
14 percent	2,306,429	10,861,639	1,139,309	1,139,309	159,850	159,501	38,585,317	37,418,197	5,238,548	158,206
15 percent	2,450,475	14,049,317	3,704,673	1,254,198	530,899	188,128	36,278,888	35,082,611	5,262,392	512,484
16 percent	2,678,840	18,244,420	6,725,248	1,367,568	995,396	218,809	33,828,413	32,517,141	5,202,743	972,531
17 percent	2,911,547	23,082,947	10,251,191	1,516,550	1,567,466	257,811	31,149,573	29,754,576	5,058,278	1,547,151
19 percent	12,857,487	134,595,295	76,749,039	25,319,091	12,779,930	4,810,614	28,238,026	86,841,247	16,499,837	12,693,618
22 percent	8,290,139	121,465,774	80,983,122	14,662,010	14,663,889	3,225,629	15,380,539	43,023,610	9,465,194	14,608,006
25 percent	3,655,279	69,616,389	50,111,409	6,248,061	9,822,237	1,562,010	7,090,400	19,988,545	4,997,140	9,787,768
28 percent	1,496,745	35,522,872	26,560,643	2,612,723	5,610,625	731,557	3,435,121	10,366,227	2,902,544	5,590,297
32 percent	670,611	19,289,949	14,604,953	1,192,733	3,318,825	381,671	1,938,376	6,263,793	2,004,414	3,305,264
36 percent	356,562	12,071,271	9,202,566	645,078	2,250,361	232,225	1,267,765	4,289,890	1,544,360	2,248,211
39 percent	225,077	8,801,449	6,722,171	420,015	1,761,833	163,803	911,203	3,164,519	1,234,162	1,762,744
42 percent	155,862	6,858,286	5,279,337	291,753	1,472,339	122,534	686,126	2,412,809	1,013,380	1,467,226
45 percent	111,445	5,470,422	4,214,431	202,411	1,243,380	91,083	530,264	1,877,687	844,960	1,256,376
48 percent	82,627	4,504,139	3,461,324	156,244	1,078,091	74,994	418,819	1,501,012	720,486	1,100,543
50 percent	113,594	7,083,703	5,418,046	419,910	1,807,080	209,954	336,192	2,200,694	1,100,348	1,886,130
53 percent	91,615	6,870,474	5,248,574	484,594	1,911,224	256,830	222,598	2,056,390	1,089,887	2,035,958
55 percent	48,563	4,369,940	3,367,940	259,908	1,328,732	142,947	130,983	1,248,948	686,922	1,411,182
58 percent	26,861	2,857,648	2,186,055	144,619	917,041	83,876	82,420	811,327	470,570	983,395
60 percent	17,528	2,266,961	1,648,934	106,470	729,499	63,879	55,559	538,238	322,943	841,350
62 percent	14,612	2,107,246	1,581,684	120,484	734,803	74,697	32,419	490,298	303,985	808,175
64 percent	7,733	1,333,112	970,179	63,753	472,693	40,800	18,907	304,445	194,845	533,032
66 percent	4,492	906,612	638,323	39,294	323,305	25,932	12,626	213,307	140,782	380,898
68 percent	2,963	690,705	470,926	26,332	246,761	17,904	9,238	158,576	107,832	300,353
69 percent	1,864	487,143	326,851	16,452	176,272	11,351	7,082	124,266	85,743	211,652
70 percent	6,367	3,242,346	2,167,086	1,002,240	1,337,085	701,565	6,367	1,002,240	701,569	1,469,184
Returns with income subject to tax at maximum rate, total	7,168	1,618,309	1,360,967	577,681	727,414	369,916	7,168	1,361,727	727,414	722,838
At regular rates	7,168	1,618,309	943,875	183,205	478,848	125,237	7,168	943,875	478,848	722,838
At capital gains rates	2,941	737,287	33,154	10,421	18,137	14,249	2,941	33,154	18,137	334,045
At maximum rate	7,168	1,618,309	384,055	384,055	230,430	230,430	7,168	384,055	230,430	722,838
Returns with income subject to tax at capital gains as well as other rates, total	63,806	8,717,774	7,096,192	2,200,603	3,393,247	1,342,463	63,806	7,096,192	3,393,247	3,348,375
At maximum rate	2,941	737,287	166,521	166,521	99,911	99,911	2,941	166,521	99,911	334,045
At regular rate	63,806	8,717,774	5,229,122	668,079	2,303,407	419,955	63,806	5,229,122	2,303,407	3,348,375
At capital gains rates, total	63,806	8,717,774	1,700,667	1,366,003	989,929	822,597	63,806	1,700,667	989,929	3,348,375
50 percent	53,674	5,859,897	406,316	406,316	203,145	203,145	63,806	740,980	370,477	2,076,755
59 percent	40	8,402	3,238	2,097	1,766	1,195	40	2,097	1,195	2,944
65 percent	10,092	2,849,475	1,291,112	957,590	785,018	618,257	10,092	957,590	618,257	1,268,676
Returns with income subject to tax at capital gains rates only, total	79	134,523	117,774	109,756	74,274	70,264	79	117,774	74,274	74,185
50 percent	16	6,979	5,814	5,815	2,907	2,907	79	13,833	6,917	2,900
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	63	127,544	111,960	103,941	71,366	67,357	63	103,941	67,357	71,285
Returns with no income subject to tax	4,911,082	10,094,769	-	-	-	-	4,411,082	-	-	-

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed			Income tax after credits[2]
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Number of returns[1]	Income taxed at rate	Income tax generated at rate	
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				
RETURNS OF HEADS OF HOUSEHOLDS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	3,740,876	24,366,179	13,403,021	2,646,289	2,549,579	549,975	3,740,876	13,403,021	2,549,579	2,539,107
Returns with income subject to tax	3,175,881	23,247,580	13,403,021	2,646,289	2,549,579	549,975	3,175,881	13,403,021	2,549,579	2,539,107
Returns with income subject to tax at regular rates, total[3]	3,175,879	23,242,718	13,398,579	2,641,897	2,546,699	547,120	3,175,879	13,398,579	2,546,699	2,536,227
At maximum rate	285	52,029	14,617	14,617	8,770	8,770	286	14,617	8,770	21,978
At capital gains rates	1,383	185,579	41,499	33,645	24,480	20,553	1,383	41,499	24,480	74,104
At regular rates, total	3,175,879	23,242,718	13,342,463	2,593,635	2,513,449	517,797	3,175,879	13,342,463	2,513,449	2,536,227
14 percent	483,716	1,748,324	258,946	258,946	36,409	36,252	3,175,879	2,951,109	413,155	36,073
16 percent	525,816	2,346,672	809,002	283,186	118,945	45,310	2,692,163	2,449,533	391,925	118,050
18 percent	841,114	4,881,938	2,488,848	806,620	397,842	145,191	2,166,347	3,457,086	622,276	397,640
19 percent	641,467	5,035,974	3,138,810	572,942	532,398	108,859	1,325,233	1,940,474	368,690	532,577
22 percent	366,931	3,666,403	2,541,489	339,903	456,411	74,778	683,766	973,573	214,186	453,586
23 percent	148,226	1,831,005	1,312,261	126,453	248,494	29,084	316,835	463,671	106,644	248,417
25 percent	72,228	1,064,045	786,511	64,231	156,211	16,058	168,609	256,993	64,248	156,056
27 percent	26,843	459,024	347,641	25,525	72,387	6,892	96,381	164,601	44,442	72,009
28 percent	23,168	448,824	346,167	21,815	75,158	6,108	69,538	114,555	32,075	74,525
31 percent	12,146	266,564	204,832	10,496	46,274	3,254	46,370	78,944	24,473	46,091
32 percent	7,629	188,680	144,586	7,264	34,081	2,324	34,224	60,454	19,345	33,974
35 percent	6,595	173,341	137,207	5,307	33,515	1,858	26,595	45,307	15,858	33,436
36 percent	2,303	72,330	52,999	2,333	13,507	840	20,000	37,727	13,582	13,732
38 percent	2,423	76,747	60,118	1,966	15,818	747	17,697	32,514	12,355	15,852
41 percent	2,486	89,083	67,452	2,816	18,506	1,154	15,274	28,392	11,641	18,321
42 percent	3,629	141,890	109,211	7,599	31,497	3,191	12,788	44,235	18,579	32,503
45 percent	1,337	63,816	45,448	2,664	13,874	1,199	9,159	33,952	15,278	16,001
48 percent	1,050	50,452	38,870	1,070	12,358	514	7,822	14,614	7,015	12,624
51 percent	716	39,768	27,763	555	9,047	283	6,772	12,667	6,460	9,857
52 percent	1,010	57,637	42,303	1,903	14,381	990	6,056	22,087	11,485	15,018
55 percent	1,199	76,398	56,237	3,481	20,309	1,915	5,046	26,563	14,610	21,380
56 percent	307	21,768	15,648	298	5,889	167	3,847	7,378	4,132	6,303
58 percent	1,451	118,025	83,839	8,387	33,531	4,864	3,540	33,455	19,404	39,356
59 percent	416	44,954	28,089	1,465	11,996	864	2,089	11,172	6,592	16,220
61 percent	329	30,045	24,121	1,091	10,621	666	1,466	7,926	4,835	10,827
62 percent	179	18,048	13,685	322	6,124	199	1,140	4,263	2,643	6,566
63 percent	264	28,165	21,894	898	10,102	566	1,004	6,861	4,322	10,620
64 percent	234	27,695	21,375	1,270	10,204	813	758	7,810	4,998	10,881
66 percent	229	36,381	23,635	1,779	11,768	1,174	555	8,924	5,890	15,224
67 percent	123	22,312	14,903	1,136	7,793	761	370	6,383	4,277	9,471
68 percent	80	15,966	11,529	689	6,293	469	277	4,708	3,201	6,881
69 percent	46	10,344	7,217	384	4,030	265	208	3,690	2,546	4,127
70 percent	189	90,100	59,826	28,840	37,676	20,188	189	28,840	20,188	42,032
Returns with income subject to tax at maximum rate, total	286	52,029	41,787	20,021	22,201	12,559	286	41,793	22,201	21,978
At regular rates	286	52,029	26,184	4,968	12,874	3,395	286	26,184	12,874	21,978
At capital gains rates	85	19,061	987	422	557	394	85	987	557	8,087
At maximum rate	285	52,029	14,617	14,617	8,770	8,770	286	14,617	8,770	21,978
Returns with income subject to tax at capital gains as well as other rates, total	1,383	185,579	148,309	54,780	74,818	34,321	1,383	148,309	74,818	74,104
At maximum rate	85	19,061	4,803	4,803	2,882	2,882	85	4,803	2,882	8,087
At regular rate	1,383	185,579	102,006	16,332	47,456	10,887	1,383	102,006	47,456	74,104
At capital gains rates, total	1,383	185,579	41,499	33,645	24,480	20,553	1,383	41,499	24,480	74,104
50 percent	1,162	118,333	8,451	8,451	4,225	4,225	1,383	16,305	8,152	42,788
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	221	67,247	33,048	25,194	20,254	16,327	221	25,194	16,327	31,316
Returns with income subject to tax at capital gains rates only, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
50 percent	-	-	-	-	-	-	(*)	(*)	(*)	(*)
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no income subject to tax	564,995	1,118,599	-	-	-	-	564,995	-	-	-

Footnotes at end of table..

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Number of returns[1]	Income taxed at rate	Income tax generated at rate	Income tax after credits[2]
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				
SEPARATE RETURNS OF HUSBANDS AND WIVES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	2,358,252	11,825,584	6,872,394	1,358,292	1,410,855	333,573	2,358,252	6,872,394	1,410,855	1,410,501
Returns with income subject to tax	1,761,496	11,134,652	6,872,394	1,358,292	1,410,855	333,573	1,761,496	6,872,394	1,410,855	1,410,501
Returns with income subject to tax at regular rates, total[3]	1,761,490	11,133,202	6,870,984	1,356,895	1,410,052	332,777	1,761,490	6,870,984	1,410,052	1,409,681
At maximum rate	-	-	-	-	-	-	-	-	-	-
At capital gains rates	1,267	150,129	35,015	29,215	20,663	17,763	1,267	35,015	20,663	59,292
At regular rates, total	1,761,490	11,133,202	6,835,969	1,327,680	1,389,389	315,014	1,761,490	6,835,969	1,389,389	1,409,681
14 percent	179,087	433,322	48,082	48,082	7,251	6,731	1,761,490	839,284	117,500	7,198
15 percent	133,293	363,562	99,190	32,543	14,233	4,881	1,582,403	757,098	113,565	14,058
16 percent	139,929	479,466	177,177	37,248	26,248	5,960	1,449,110	691,838	110,694	25,582
17 percent	126,009	499,928	220,774	31,760	33,767	5,399	1,309,181	623,346	105,969	33,924
19 percent	526,167	2,703,036	1,553,895	501,561	258,381	95,296	1,183,172	1,815,571	344,959	259,420
22 percent	335,201	2,487,177	1,668,731	327,927	303,429	72,144	657,005	971,535	213,738	304,535
25 percent	161,470	1,540,961	1,112,246	143,426	218,193	35,856	321,804	464,094	116,024	218,480
28 percent	79,444	946,115	707,625	72,073	149,877	20,180	160,334	233,853	65,479	150,286
32 percent	43,455	618,348	470,489	35,939	106,663	11,500	80,890	110,809	35,459	106,835
36 percent	14,461	239,425	185,235	11,703	45,134	4,213	37,435	57,651	20,754	45,327
39 percent	5,981	112,836	89,753	6,019	23,577	2,347	22,974	40,005	15,602	23,262
42 percent	4,368	101,027	74,779	4,891	20,967	2,054	16,993	30,141	12,659	21,096
45 percent	3,585	86,531	66,878	2,348	19,591	1,057	12,625	20,428	9,193	19,893
48 percent	1,409	36,888	29,681	1,501	9,273	721	9,040	16,763	8,046	9,647
50 percent	2,200	73,522	52,361	3,961	17,446	1,981	7,631	25,685	12,843	18,456
53 percent	2,314	91,211	65,552	5,388	23,751	2,855	5,431	24,090	12,767	26,373
55 percent	872	41,247	31,284	3,380	12,505	1,859	3,117	16,850	9,267	13,318
58 percent	631	36,941	25,967	1,989	10,936	1,154	2,245	11,673	6,770	11,798
60 percent	470	29,062	21,516	836	9,427	502	1,614	7,700	4,620	10,183
62 percent	440	33,703	24,179	2,179	11,289	1,351	1,144	9,219	5,716	11,945
64 percent	169	17,702	10,839	699	5,313	447	704	6,049	3,872	6,996
66 percent	115	13,009	8,586	536	4,401	354	535	4,736	3,126	4,852
68 percent	106	13,200	9,015	535	4,794	363	420	3,675	2,499	5,305
69 percent	42	5,867	3,971	191	2,173	132	314	2,911	2,009	2,477
70 percent	272	129,116	78,165	50,965	50,769	35,676	272	50,965	35,676	58,433
Returns with income subject to tax at maximum rate, total	-	-	-	-	-	-	-	-	-	-
At regular rates	-	-	-	-	-	-	-	-	-	-
At capital gains rates	-	-	-	-	-	-	-	-	-	-
At maximum rate	-	-	-	-	-	-	-	-	-	-
Returns with income subject to tax at capital gains as well as other rates, total	1,267	150,129	109,552	56,088	59,490	36,199	1,267	109,552	59,490	59,292
At maximum rate	-	-	-	-	-	-	-	-	-	-
At regular rate	1,267	150,129	74,537	26,873	38,827	18,436	1,267	74,537	38,827	59,292
At capital gains rates, total	1,267	150,129	35,015	29,215	20,663	17,763	1,267	35,015	20,663	59,292
50 percent	1,012	74,392	7,327	7,327	3,663	3,663	1,267	13,127	6,563	29,039
59 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
65 percent	246	73,439	26,828	21,228	16,529	13,729	246	21,228	13,729	29,439
Returns with income subject to tax at capital gains rates only, total	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
50 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns with no income subject to tax	596,756	690,932	-	-	-	-	596,756	-	-	-

Footnotes at end of table.

Table 3.16--INCOME SUBJECT TO TAX AND TAX, CLASSIFIED BY BOTH THE MARGINAL RATE AND EACH RATE AT WHICH TAX WAS COMPUTED--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Classified by the highest marginal rate at which tax was computed						Classified by each rate at which tax was computed			
	Number of returns	Adjusted gross income less deficit	Income subject to tax		Income tax before credits		Number of returns[1]	Income taxed at rate	Income tax generated at rate	Income tax after credits[2]
			At all rates	At marginal rate	Generated from all rates	Generated at marginal rate				
RETURNS OF SINGLE PERSONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	25,480,801	110,547,933	66,204,784	11,998,589	13,428,680	2,831,976	25,480,801	66,204,784	13,428,680	13,344,246
Returns with income subject to tax	16,774,686	102,091,388	66,204,784	11,998,589	13,428,680	2,831,976	16,774,686	66,204,784	13,428,680	13,344,246
Returns with income subject to tax at regular rates, total[3]	16,774,662	102,061,921	66,178,722	11,974,253	13,412,292	2,816,451	16,774,662	66,178,722	13,412,292	13,327,939
At maximum rate	1,731	217,634	53,620	53,620	32,171	32,171	1,731	53,620	32,171	92,469
At capital gains rates	10,752	1,217,798	238,786	190,793	138,738	114,742	10,752	238,786	138,738	483,851
At regular rates, total	16,774,662	102,061,921	65,886,316	11,729,840	13,241,383	2,669,538	16,774,662	65,886,316	13,241,383	13,327,939
14 percent	2,105,375	4,510,440	512,139	512,139	72,507	71,699	16,774,662	7,846,782	1,098,550	70,961
15 percent	1,802,384	4,782,860	1,330,527	429,335	190,437	64,400	14,669,287	6,862,786	1,029,418	184,348
16 percent	1,352,126	4,308,886	1,682,430	330,304	248,849	52,848	12,866,903	6,087,692	974,031	240,884
17 percent	1,233,068	4,544,961	2,164,139	314,537	330,818	53,471	11,514,777	5,455,392	927,417	329,250
19 percent	4,024,531	19,846,777	11,930,024	3,880,962	1,985,990	737,382	10,281,709	16,395,318	3,115,111	1,973,081
21 percent	2,649,656	18,528,732	13,110,065	2,511,441	2,356,102	527,402	6,257,178	9,726,485	2,042,562	2,342,461
24 percent	1,804,214	16,457,602	12,482,589	1,657,305	2,400,374	397,753	3,607,522	5,263,921	1,263,341	2,391,672
25 percent	871,171	9,936,801	7,730,964	761,596	1,575,336	190,399	1,803,308	2,625,870	656,468	1,572,371
27 percent	381,827	5,268,871	4,168,406	350,136	892,497	94,536	932,137	1,450,756	391,704	891,498
29 percent	205,489	3,293,429	2,647,702	181,834	593,135	52,731	550,310	871,476	252,728	593,274
31 percent	108,803	2,015,910	1,620,941	97,699	379,532	30,286	344,821	569,735	176,618	379,506
34 percent	65,829	1,385,412	1,115,218	61,954	273,179	21,064	236,018	402,332	136,793	275,763
36 percent	42,167	999,207	798,536	39,530	204,400	14,231	170,189	295,574	106,407	204,043
38 percent	25,189	657,684	526,140	22,360	140,232	8,497	128,022	228,026	86,650	142,701
40 percent	32,686	975,706	776,499	57,407	218,873	22,963	102,833	337,995	135,198	222,278
45 percent	26,241	988,452	757,323	75,057	233,116	33,775	70,147	338,493	152,322	243,718
50 percent	14,396	667,905	500,666	39,994	168,135	19,997	43,906	217,054	108,527	180,145
55 percent	7,859	437,848	321,501	22,859	117,019	12,572	29,510	152,765	84,021	127,792
60 percent	5,988	386,602	281,074	17,602	109,896	10,561	21,651	109,178	65,507	123,708
62 percent	5,132	375,001	278,697	22,097	117,303	13,700	14,382	115,453	71,581	125,669
64 percent	3,294	287,487	209,770	14,081	94,707	9,011	9,436	76,914	49,225	104,359
66 percent	1,773	183,233	129,029	7,999	61,480	5,279	6,433	55,728	36,781	69,144
68 percent	1,220	143,169	98,608	5,327	48,935	3,622	4,893	43,117	29,320	56,803
69 percent	841	111,488	76,631	3,954	39,636	2,728	3,931	35,245	24,319	45,581
70 percent	3,403	967,458	636,699	312,333	388,893	218,632	3,403	312,333	218,633	436,928
Returns with income subject to tax at maximum rate, total	1,731	217,634	178,975	82,378	93,104	52,698	1,731	179,142	93,104	92,469
At regular rate	1,731	217,634	120,823	27,289	58,446	18,728	1,731	120,823	58,446	92,469
At capital gains rate	538	74,360	4,532	1,469	2,486	1,799	538	4,532	2,486	31,627
At maximum rate	1,731	217,634	53,620	53,620	32,171	32,171	1,731	53,620	32,171	92,469
Returns with income subject to tax at capital gains as well as other rates, total	10,752	1,217,798	955,750	363,690	486,879	230,140	10,752	955,750	486,879	483,851
At maximum rate	538	74,360	17,248	17,248	10,349	538	538	17,248	10,349	31,627
At regular rate	10,752	1,217,798	699,715	155,649	337,792	105,049	10,752	699,715	337,792	483,851
At capital gains rates, total	10,752	1,217,798	238,786	190,793	138,738	114,742	10,752	238,786	138,738	483,851
50 percent	9,216	834,133	61,106	61,106	30,551	30,551	10,752	109,099	54,547	310,081
59 percent	1	345	319	294	169	156	1	294	156	170
65 percent	1,535	383,320	177,361	129,393	108,019	84,035	1,535	129,393	84,035	173,600
Returns with income subject to tax at capital gains rates only, total	24	29,466	26,061	24,336	16,387	15,525	24	26,061	16,387	16,307
50 percent	(*)	(*)	(*)	(*)	(*)	(*)	24	3,698	1,849	987
59 percent	-	-	-	-	-	-	-	-	-	-
65 percent	17	27,189	24,086	22,362	15,400	14,538	17	22,362	14,538	15,320
Returns with no income subject to tax	8,706,115	8,456,545	-	-	-	-	8,706,115	-	-	-

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] The total for column 7 is not the sum of the tax rate classes because many returns have income taxed at more than one rate.

[2] The entire amount for each return appears at the highest applicable regular rate, the highest applicable capital gains rate, and at the maximum rate (if applicable).

[3] Includes income averaging returns.

NOTE: Amount detail may not add to total because of rounding.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	All returns			Returns with no total income tax		Returns with total income tax					
						Size of total income tax					
						Total			$1 under $50		
	Number of returns	Adjusted gross income	Total income tax[1]	Number of returns	Adjusted gross income	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	74,576,407	673,619,046	85,409,236	14,660,035	22,350,221	59,916,372	651,268,825	85,409,236	2,572,418	7,481,714	59,677
No adjusted gross income	429,622	-2,715,111	11,692	427,919	-2,583,394	1,703	-131,717	11,692	(*)	(*)	(*)
$1 under $600	2,961,769	1,021,947	34	2,961,755	1,021,945	3,214	2,899	132	-	-	-
$600 under $1,000	2,454,864	1,960,847	98	2,451,664	1,957,949				(*)	(*)	(*)
$1,000 under $2,000	5,959,276	8,874,780	25,332	4,870,295	6,887,056	1,088,981	1,987,724	25,332	1,020,903	1,868,410	18,854
$2,000 under $3,000	5,370,470	13,330,979	361,637	1,632,747	4,002,183	3,737,723	9,328,797	361,637	690,739	1,634,527	21,533
$3,000 under $4,000	5,051,628	17,685,709	802,015	1,083,177	3,743,303	3,968,451	13,942,406	802,015	405,033	1,413,117	8,525
$4,000 under $5,000	4,927,419	22,166,967	1,367,829	574,748	2,550,549	4,352,671	19,616,418	1,367,829	202,041	893,791	4,702
$5,000 under $6,000	4,592,210	25,218,808	1,894,084	295,285	1,607,113	4,296,925	23,611,695	1,894,084	121,738	660,526	2,876
$6,000 under $7,000	4,255,317	27,644,579	2,315,001	160,131	1,028,786	4,095,186	26,615,793	2,315,001	55,746	356,794	1,296
$7,000 under $8,000	4,397,838	32,916,524	2,963,697	81,978	611,270	4,315,860	32,305,254	2,963,697	33,984	256,205	857
$8,000 under $9,000	4,189,378	35,597,608	3,421,609	41,059	346,832	4,148,319	35,250,776	3,421,609	20,967	178,630	481
$9,000 under $10,000	4,008,736	38,065,290	3,867,180	23,647	225,322	3,985,089	37,839,967	3,867,180	(*)	(*)	(*)
$10,000 under $11,000	3,686,714	38,699,686	4,013,624	18,343	192,581	3,668,371	38,507,104	4,013,624	5,787	63,781	135
$11,000 under $12,000	3,283,251	37,738,196	4,051,188	7,328	83,934	3,275,923	37,654,262	4,051,188			
$12,000 under $13,000	2,904,463	36,263,482	4,055,352	5,779	72,024	2,898,684	36,191,459	4,055,352			
$13,000 under $14,000	2,545,628	34,348,209	3,998,571	3,139	42,379	2,542,489	34,305,830	3,998,571	1,416	18,065	30
$14,000 under $15,000	2,184,214	31,653,846	3,811,082	2,827	40,899	2,181,387	31,612,947	3,811,082			
$15,000 under $20,000	6,453,851	110,314,579	14,408,124	7,834	132,847	6,446,017	110,181,732	14,408,124			
$20,000 under $25,000	2,377,638	52,524,308	7,784,657	4,476	98,038	2,373,162	52,426,270	7,784,657	2,373	41,901	57
$25,000 under $30,000	968,565	26,320,898	4,310,142	1,642	44,969	966,923	26,275,929	4,310,142			
$30,000 under $50,000	1,077,844	40,169,501	7,898,578	2,884	109,739	1,074,960	40,059,762	7,898,578			
$50,000 under $100,000	404,692	26,694,891	7,314,240	1,078	71,706	403,614	26,623,185	7,314,240			
$100,000 under $200,000	72,856	9,532,788	3,411,495	218	28,420	72,638	9,504,368	3,411,495	427	18,078	7
$200,000 under $500,000	15,089	4,274,524	1,790,508	67	18,693	15,022	4,255,831	1,790,508			
$500,000 under $1,000,000	2,192	1,472,924	686,290	12	8,582	2,180	1,464,342	686,290	-	-	-
$1,000,000 or more	883	1,842,287	845,178	3	6,495	880	1,835,792	845,178	-	-	-
Returns under $5,000	27,155,048	62,326,118	2,568,636	14,002,305	17,579,590	13,152,743	44,746,527	2,568,636	2,321,956	5,811,755	53,695
Returns $5,000 under $10,000	21,443,479	159,442,808	14,461,571	602,100	3,819,323	20,841,379	155,623,486	14,461,571	240,459	1,528,135	5,752
Returns $10,000 under $15,000	14,604,270	178,703,419	19,929,817	37,416	431,817	14,566,854	178,271,602	19,929,817	7,203	81,847	165
Returns $15,000 or more	11,373,610	273,146,701	48,449,212	18,214	519,489	11,355,396	272,627,212	48,449,212	2,800	59,979	63

Size of adjusted gross income	Returns with total income tax--Continued								
	Size of total income tax--Continued								
	$50 under $100			$100 under $200			$200 under $300		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	2,463,926	8,148,021	183,623	3,976,052	15,890,324	582,200	3,669,311	17,632,584	913,889
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $600	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	37,422	63,785	2,719	30,612	55,468	3,362	-	-	-
$2,000 under $3,000	1,441,358	3,387,915	105,090	1,543,150	4,137,130	219,562	58,133	157,061	13,865
$3,000 under $4,000	376,124	1,292,905	29,860	901,968	3,094,159	132,829	1,486,398	5,115,300	362,753
$4,000 under $5,000	280,071	1,237,692	20,809	645,515	2,906,594	97,223	851,778	3,828,187	216,161
$5,000 under $6,000	154,056	839,615	12,010	375,043	2,038,140	56,886	546,952	2,994,266	137,316
$6,000 under $7,000	83,289	537,198	6,326	211,703	1,370,040	32,441	324,256	2,085,398	81,709
$7,000 under $8,000	45,512	337,520	3,557	130,896	980,008	19,178	188,929	1,401,779	48,162
$8,000 under $9,000	23,489	197,978	1,665	70,869	599,793	10,677	100,676	851,907	25,745
$9,000 under $10,000	10,194	95,513	644	33,361	313,292	5,017	57,222	538,434	14,111
$10,000 under $11,000	3,972	40,854	302	14,271	147,945	2,204	24,942	259,291	6,404
$11,000 under $12,000				10,243	116,666	1,607	12,444	143,625	3,163
$12,000 under $13,000	6,596	81,504	498	2,996	37,595	410	9,956	124,368	2,570
$13,000 under $14,000				745	9,923	122	3,030	40,558	754
$14,000 under $15,000				2,212	31,681	303	564	8,049	147
$15,000 under $20,000	1,621	26,989	125	1,904	32,203	298	2,281	37,921	594
$20,000 under $25,000	106	2,304	9	356	7,923	52	977	20,953	233
$25,000 under $30,000	10	267	1	-	-	-	172	4,610	44
$30,000 under $50,000	34	1,109	3	62	2,111	9	478	17,050	126
$50,000 under $100,000	48	3,192	3	102	7,117	13	64	4,861	16
$100,000 under $200,000	14	2,393	1	19	2,390	3	10	1,254	3
$200,000 under $500,000	-	-	-	5	1,306	1	1	228	(2)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-
Returns under $5,000	2,134,985	5,981,583	158,479	3,121,265	10,192,191	452,979	2,396,357	9,098,033	592,792
Returns $5,000 under $10,000	316,540	2,007,824	24,202	821,872	5,301,272	124,199	1,218,035	7,871,784	307,043
Returns $10,000 under $15,000	10,568	122,358	798	30,467	343,811	4,646	50,936	575,890	13,038
Returns $15,000 or more	1,833	36,253	141	2,448	53,049	375	3,983	86,878	1,015

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	Returns with total income tax--Continued											
	Size of total income tax--Continued											
	$300 under $400			$400 under $500			$500 under $600			$600 under $700		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	3,252,202	17,955,309	1,133,966	3,021,889	18,960,841	1,354,063	3,129,119	21,571,585	1,718,017	2,978,331	22,199,687	1,932,662
No adjusted gross income	(*)	(*)	(*)	190	-2,514	79	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	759,324	2,879,179	250,742	39,531	147,502	17,137	-	-	-	-	-	-
$4,000 under $5,000	908,541	4,006,433	326,519	908,221	4,069,128	406,034	533,862	2,564,165	281,710	20,621	100,729	12,983
$5,000 under $6,000	512,185	2,807,244	177,914	638,491	3,497,662	282,949	710,727	3,827,516	396,729	905,749	5,010,001	586,486
$6,000 under $7,000	424,730	2,727,039	149,507	538,956	3,500,145	242,759	529,544	3,440,175	291,559	504,932	3,288,237	327,058
$7,000 under $8,000	299,614	2,238,193	105,890	401,537	2,992,615	181,237	590,352	4,407,846	324,366	504,545	3,760,024	327,557
$8,000 under $9,000	162,051	1,378,595	57,432	244,007	2,069,883	110,677	361,093	3,063,323	199,297	432,195	3,672,033	281,564
$9,000 under $10,000	89,896	845,012	32,057	111,288	1,053,217	50,146	182,194	1,726,712	101,803	306,328	2,899,163	198,672
$10,000 under $11,000	49,128	511,835	17,423	74,985	783,483	33,906	113,206	1,180,440	62,635	159,961	1,672,933	104,286
$11,000 under $12,000	21,311	244,599	7,577	33,584	382,926	15,266	60,223	689,785	33,441	80,759	924,914	52,711
$12,000 under $13,000	9,387	116,279	3,324	10,787	132,974	4,787	24,431	304,778	13,531	30,419	377,689	19,825
$13,000 under $14,000	3,309	44,448	1,245	8,643	116,188	3,842	8,529	114,702	4,675	15,667	209,387	10,225
$14,000 under $15,000	4,284	61,481	1,486	3,771	54,486	1,719	7,942	115,982	4,400	8,105	117,162	5,307
$15,000 under $20,000	2,546	43,109	909	5,915	100,607	2,642	5,217	86,842	2,869	7,275	119,922	4,822
$20,000 under $25,000	1,145	25,032	400	856	19,461	388	974	21,959	540	872	19,643	582
$25,000 under $30,000	345	9,745	128	313	8,881	144	375	10,131	210	344	8,859	221
$30,000 under $50,000	15	557	6	716	26,231	307	399	15,952	224	433	15,310	282
$50,000 under $100,000	48	2,853	19	81	5,436	37	22	1,366	12	64	4,056	41
$100,000 under $200,000	5	585	2	16	2,168	7	10	1,389	5	8	920	5
$200,000 under $500,000	4	1,093	1	1	362	(2)	-	-	-	5	1,267	3
$500,000 under $1,000,000	1	887	(2)	-	-	-	1	509	1	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	1,672,198	6,896,722	578,646	947,942	4,214,115	423,250	533,880	2,562,178	281,720	20,670	98,167	13,016
Returns $5,000 under $10,000	1,488,476	9,996,082	522,800	1,934,279	13,113,522	867,769	2,373,910	16,465,573	1,313,754	2,653,749	18,629,460	1,721,336
Returns $10,000 under $15,000	87,419	978,643	31,055	131,770	1,470,056	59,520	214,331	2,405,687	118,681	294,911	3,302,085	192,355
Returns $15,000 or more	4,109	83,862	1,465	7,898	163,146	3,525	6,998	138,149	3,861	9,001	169,977	5,956

Size of adjusted gross income	Returns with total income tax--Continued											
	Size of total income tax--Continued											
	$700 under $800			$800 under $900			$900 under $1,000			$1,000 under $1,250		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
Total	2,688,126	22,021,529	2,012,822	2,655,096	23,376,521	2,253,213	2,659,233	24,856,825	2,522,779	5,795,522	60,202,769	6,495,139
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $600	-	-	-	-	-	-	(*)	(*)	(*)	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$4,000 under $5,000	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-
$5,000 under $6,000	327,395	1,909,356	237,092	(*)	(*)	(*)	-	-	-	-	-	-
$6,000 under $7,000	533,090	3,418,964	401,831	576,477	3,761,150	488,829	299,905	2,045,523	278,822	12,556	85,118	12,843
$7,000 under $8,000	538,547	4,034,425	406,765	439,210	3,309,754	371,480	440,684	3,270,832	420,517	702,046	5,316,022	754,075
$8,000 under $9,000	472,121	4,018,109	353,328	503,923	4,267,018	425,255	525,237	4,454,128	498,325	836,609	7,081,734	935,957
$9,000 under $10,000	332,356	3,136,101	248,784	480,750	4,570,239	409,349	529,447	5,051,978	503,793	1,104,774	10,534,530	1,238,620
$10,000 under $11,000	247,065	2,582,573	185,937	322,139	3,374,818	275,050	362,438	3,804,341	343,481	1,111,513	11,666,190	1,248,810
$11,000 under $12,000	132,621	1,519,067	100,118	172,674	1,974,417	147,127	242,919	2,778,262	231,127	880,359	10,101,560	996,324
$12,000 under $13,000	55,757	691,357	41,921	82,890	1,029,296	70,689	145,464	1,809,443	138,782	571,499	7,110,021	650,655
$13,000 under $14,000	25,200	338,597	18,982	36,025	483,833	30,722	59,955	802,573	57,113	311,079	4,190,070	354,781
$14,000 under $15,000	10,389	150,787	7,891	18,200	261,677	15,453	25,818	373,721	24,690	140,779	2,028,771	160,746
$15,000 under $20,000	9,770	159,592	7,407	16,392	268,229	13,989	24,933	406,054	23,798	117,131	1,897,626	134,213
$20,000 under $25,000	1,034	23,078	769	1,114	24,075	929	1,717	36,485	1,649	4,256	90,719	4,853
$25,000 under $30,000	92	2,546	67	341	9,486	288	366	10,053	346	1,529	41,453	1,735
$30,000 under $50,000	610	23,493	460	293	12,295	249	212	7,869	204	1,050	42,989	1,143
$50,000 under $100,000	60	3,841	45	51	3,445	44	74	5,267	70	229	14,597	258
$100,000 under $200,000	5	685	4	7	891	6	6	633	6	26	3,212	29
$200,000 under $500,000	1	230	1	1	216	1	2	472	2	2	558	2
$500,000 under $1,000,000	-	-	-	-	-	-	1	505	1	-	-	-
$1,000,000 or more	-	-	-	-	-	-	1	1,311	1	-	-	-
Returns under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	2,203,509	16,516,955	1,647,800	2,004,925	15,935,400	1,698,628	1,795,273	14,822,460	1,701,457	2,655,985	23,017,403	2,941,495
Returns $10,000 under $15,000	471,032	5,282,381	354,850	631,928	7,124,041	539,041	836,594	9,568,340	795,193	3,015,229	35,096,612	3,411,317
Returns $15,000 or more	11,572	213,464	8,753	18,199	318,638	15,505	27,312	468,649	26,077	124,223	2,091,154	142,234

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	Returns with total income tax--Continued											
	Size of total income tax--Continued											
	$1,250 under $1,500			$1,500 under $1,750			$1,750 under $2,000			$2,000 under $2,500		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	4,687,778	55,529,353	6,412,465	3,450,871	45,732,472	5,591,665	2,719,920	39,608,384	5,081,549	3,562,047	58,460,207	7,914,692
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	278	-7,724	650
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	-	-	-	-	-	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$4,000 under $5,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$5,000 under $6,000	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-
$6,000 under $7,000	-	-	-	-	-	-	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $9,000	390,977	3,381,295	514,416	(*)	(*)	(*)	-	-	-	-	-	-
$9,000 under $10,000	546,059	5,122,708	763,800	188,905	1,835,048	292,121	(*)	(*)	(*)	-	-	-
$10,000 under $11,000	730,553	7,709,341	977,801	360,447	3,761,320	591,540	90,262	974,594	161,976	(*)	(*)	(*)
$11,000 under $12,000	962,780	11,075,888	1,319,584	357,555	4,155,023	566,111	248,173	2,838,385	466,375	53,540	632,367	109,990
$12,000 under $13,000	802,080	10,016,072	1,100,876	729,644	9,115,014	1,182,949	249,713	3,156,637	455,292	171,005	2,137,026	367,487
$13,000 under $14,000	590,614	7,949,639	815,245	674,288	9,098,222	1,095,143	530,713	7,175,684	990,104	238,796	3,238,750	527,572
$14,000 under $15,000	338,990	4,899,586	467,964	504,522	7,307,345	823,440	543,566	7,877,491	1,018,940	474,141	6,900,510	1,016,930
$15,000 under $20,000	313,937	5,081,695	436,610	609,730	9,920,442	998,305	1,014,298	16,675,586	1,907,385	2,403,803	40,768,460	5,386,251
$20,000 under $25,000	8,131	176,998	11,159	18,215	393,571	29,727	35,086	744,122	66,436	207,539	4,410,172	476,895
$25,000 under $30,000	2,210	59,383	3,045	2,329	62,199	3,807	2,054	55,501	3,790	8,967	238,049	20,184
$30,000 under $50,000	1,117	39,223	1,510	891	31,543	1,487	1,491	55,068	2,809	2,624	96,635	5,868
$50,000 under $100,000	268	16,236	370	216	13,490	350	204	11,879	383	470	30,076	1,057
$100,000 under $200,000	23	3,054	32	17	2,159	28	22	2,805	42	29	3,981	65
$200,000 under $500,000	4	1,061	5	6	1,612	10	4	1,149	8	11	2,993	24
$500,000 under $1,000,000	-	-	-	1	605	2	1	562	2	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	312	-7,599	725
Returns $5,000 under $10,000	937,036	8,504,004	1,278,216	192,980	1,871,105	298,717	(*)	(*)	(*)	-	-	-
Returns $10,000 under $15,000	3,425,017	41,650,526	4,681,470	2,626,456	33,436,924	4,259,182	1,662,427	22,022,791	3,092,687	938,292	12,917,439	2,023,623
Returns $15,000 or more	325,690	5,377,650	452,731	631,405	10,425,621	1,033,716	1,053,160	17,546,674	1,980,854	2,623,443	45,550,365	5,890,344

Size of adjusted gross income	Returns with total income tax--Continued											
	Size of total income tax--Continued											
	$2,500 under $3,000			$3,000 under $4,000			$4,000 under $5,000			$5,000 under $10,000		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Total	2,064,879	38,777,138	5,632,674	1,997,748	43,750,217	6,835,240	855,502	22,440,783	3,789,641	1,103,211	38,220,276	7,440,041
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	248	-27,587	1,672
$1 under $600	-	-	-	-	-	-	(*)	(*)	(*)	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-			
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-			
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	21	58	158
$3,000 under $4,000	(*)	(*)	(*)	-	-	-	-	-	-			
$4,000 under $5,000	-	-	-	-	-	-	-	-	-			
$5,000 under $6,000	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	-	-	-	(*)	(*)	(*)	-	-	-	-	-	-
$7,000 under $8,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$8,000 under $9,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$9,000 under $10,000	-	-	-	-	-	-	-	-	-	(*)	(*)	(*)
$10,000 under $11,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
$11,000 under $12,000	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
$13,000 under $14,000	34,286	471,576	87,826	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	95,609	1,387,579	256,342	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$15,000 under $20,000	1,368,224	24,512,035	3,714,294	517,810	9,602,049	1,682,794	20,751	399,752	87,449	463	9,022	2,539
$20,000 under $25,000	530,058	11,377,967	1,472,391	1,220,410	27,078,447	4,214,163	309,155	7,219,832	1,334,768	30,756	724,492	167,457
$25,000 under $30,000	30,581	809,340	84,876	233,820	6,206,993	846,505	429,322	11,618,858	1,924,868	253,625	7,116,084	1,418,296
$30,000 under $50,000	4,824	171,769	13,420	22,697	757,038	81,666	94,637	3,103,002	435,203	793,914	28,937,430	5,650,213
$50,000 under $100,000	404	27,173	1,105	1,133	69,669	4,015	1,379	84,694	6,187	23,484	1,355,338	194,368
$100,000 under $200,000	66	9,146	180	100	12,992	353	129	16,421	580	581	74,010	4,451
$200,000 under $500,000	6	1,911	16	22	5,771	78	10	2,845	45	69	19,001	535
$500,000 under $1,000,000	1	567	3	1	607	4	3	1,801	13	5	3,372	37
$1,000,000 or more	1	1,775	3	-	-	-	-	-	-	3	8,651	22
Returns under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	269	-27,530	1,830
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	21	159	156
Returns $10,000 under $15,000	130,590	1,867,580	346,045	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	1,934,165	36,911,682	5,286,285	1,995,993	43,733,565	6,829,578	855,386	22,447,204	3,789,114	1,102,900	38,247,399	7,437,918

Footnotes at end of table.

Table 3.17--ALL RETURNS: ADJUSTED GROSS INCOME AND TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME AND TOTAL INCOME TAX--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	Returns with total income tax--Continued								
	Size of total income tax--Continued								
	$10,000 under $25,000			$25,000 under $50,000			$50,000 or more		
	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Total	460,989	26,450,512	6,884,384	108,797	10,737,299	3,658,710	43,405	11,264,482	5,006,134
No adjusted gross income	157	-23,309	2,321	63	-22,734	2,251	(*)	(*)	(*)
$1 under $600	(*)	(*)	(*)	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
$3,000 under $4,000	-	-	-	-	-	-	-	-	-
$4,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	(*)	(*)	(*)	-	-	-	-	-	-
$6,000 under $7,000	(*)	(*)	(*)	-	-	-	-	-	-
$7,000 under $8,000	(*)	(*)	(*)	-	-	-	-	-	-
$8,000 under $9,000	(*)	(*)	(*)	-	-	-	-	-	-
$9,000 under $10,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$10,000 under $11,000				(*)	(*)	(*)	-	-	-
$11,000 under $12,000				(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000	27	336	387	(*)	(*)	(*)	(*)	(*)	(*)
$13,000 under $14,000				(*)	(*)	(*)	-	-	-
$14,000 under $15,000				-	-	-	(*)	(*)	(*)
$15,000 under $20,000									
$20,000 under $25,000	142	3,396	1,968	62	2,117	2,070	10	239	918
$25,000 under $30,000									
$30,000 under $50,000	148,068	6,689,477	1,700,621				17	713	1,429
$50,000 under $100,000	308,167	19,200,387	5,095,658	66,923	5,748,866	2,006,963	43	3,678	3,226
$100,000 under $200,000	4,152	504,966	78,439	41,055	4,814,079	1,620,618	26,332	4,043,443	1,706,636
$200,000 under $500,000	241	64,575	4,390	653	167,623	25,339	13,973	3,981,313	1,760,046
$500,000 under $1,000,000	14	8,835	252	27	17,052	977	2,124	1,429,038	684,999
$1,000,000 or more	1	1,750	17	6	10,226	205	868	1,812,080	844,930
Returns under $5,000	168	-23,280	2,498	66	-22,723	2,376	(*)	(*)	(*)
Returns $5,000 under $10,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-
Returns $10,000 under $15,000	27	336	387	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	460,785	26,473,386	6,881,346	108,726	10,759,963	3,656,171	43,367	11,270,504	5,002,184

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Total income tax equals income tax after credits plus additional tax for tax preferences.

[2] Less than $500.

NOTE: Amount detail may not add to total because of rounding.

Table 3.18--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: ADDITIONAL TAX FOR TAX PREFERENCES AS A PERCENT OF TOTAL INCOME TAX BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Additional tax for tax preferences as a percent of total income tax														
	Number of returns	Additional tax	Total income tax[1]	Number of returns	Additional tax	Total income tax[1]	Number of returns	Additional tax	Total income tax[1]	Number of returns	Additional tax	Total income tax[1]	Number of returns	Additional tax	Total income tax[1]
	Total			More than 0 percent under 3 percent			3 percent under 5 percent			5 percent under 7 percent			7 percent under 10 percent		
Total	24,447	169,461	1,747,725	4,173	6,488	389,865	2,798	23,246	558,487	2,300	16,362	283,032	2,092	15,570	185,677
No adjusted gross income	1,703	11,692	11,692	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $10,000	560	1,685	1,733	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	373	1,275	1,419	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	1,106	1,982	2,908	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $30,000	1,014	4,221	5,882	284	14	1,436	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)
$30,000 under $40,000	1,244	4,189	8,019				(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$40,000 under $50,000	1,025	4,068	8,726				(*)	(*)	(*)	194	83	1,384	(*)	(*)	(*)
$50,000 under $100,000	6,688	21,241	117,438	1,136	307	23,386	670	487	12,365	700	788	13,471	754	1,146	13,652
$100,000 under $500,000	9,225	63,610	703,891	2,462	3,494	222,248	1,511	5,871	149,168	1,167	6,129	103,569	1,038	6,540	79,569
$500,000 under $1,000,000	964	19,599	321,905	218	1,356	75,107	317	5,235	128,877	154	3,247	54,823	107	2,877	34,837
$1,000,000 or more	545	35,899	564,112	73	1,317	67,688	229	11,635	267,668	75	6,111	109,721	61	4,924	56,625
	10 percent under 15 percent			15 percent under 20 percent			20 percent under 50 percent			50 percent under 100 percent			100 percent		
Total	2,301	14,729	121,423	1,239	9,475	55,300	2,981	25,810	86,575	2,211	26,743	36,328	4,352	31,038	31,038
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	1,703	11,692	11,692
$1 under $10,000	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	381	1,570	1,570
$10,000 under $15,000	-	-	-				(*)	(*)	(*)	90	464	505	192	779	779
$15,000 under $20,000							255	221	809	306	605	811	488	1,129	1,129
$20,000 under $30,000				188	169	971	149	200	615	263	1,499	1,937	362	2,494	2,494
$30,000 under $40,000	349	250	2,233				191	437	1,342	191	1,579	1,983	404	1,890	1,890
$40,000 under $50,000							156	448	1,284	258	1,869	2,304	161	1,473	1,473
$50,000 under $100,000	900	1,862	15,230	529	1,534	9,044	1,098	5,770	18,368	595	6,918	9,493	306	2,429	2,429
$100,000 under $500,000	963	7,351	60,278	475	4,509	26,302	853	12,471	40,870	434	11,463	16,105	322	5,782	5,782
$500,000 under $1,000,000	47	1,442	11,720	28	1,071	6,167	42	1,917	7,279	28	1,598	2,239	23	856	856
$1,000,000 or more	42	3,824	31,962	19	2,192	12,815	27	4,300	15,842	9	652	847	10	944	944

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Total income tax equals income tax after credits plus additioned tax for tax preferences.

NOTE: Amount detail may not add to total because of rounding.

Table 3.19--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of total tax preferences	Additional tax for tax preferences		Total tax preferences		Total income tax[1]	Size of additional tax for tax preferences				
						Under $100				
	Number of returns	Amount	Number of returns	Amount		Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]
								Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	24,447	169,462	23,606	4,053,396	1,747,725	834	34	650	33,436	13,349
None reported	841	1,178	-	-	7,167	184	3	-	-	676
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,500	-	-	-	-	-	-	-	-	-	-
$7,500 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$30,000 under $50,000	4,441	2,923	4,441	180,719	21,342	411	21	411	15,542	2,769
$50,000 under $100,000	9,282	20,691	9,282	648,417	172,989	208	9	208	13,331	6,485
$100,000 under $200,000	5,473	31,327	5,473	763,732	297,059	26	1	26	3,324	2,431
$200,000 under $500,000	3,036	42,611	3,036	925,698	426,148	5	(2)	5	1,239	988
$500,000 under $1,000,000	890	28,183	890	612,339	315,725	-	-	-	-	-
$1,000,000 or more	477	42,544	477	922,340	507,128	-	-	-	-	-

Size of total tax preferences	Size of additional tax for tax preferences--Continued									
	$100 under $250					$250 under $500				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]
			Number of returns	Amount				Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	872	138	727	41,776	16,556	2,131	841	1,790	97,812	34,521
None reported	(*)	(*)	-	-	(*)	341	164	-	-	168
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,500	-	-	-	-	-	-	-	-	-	-
$7,500 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	422	69	422	15,892	2,290	1,105	427	1,105	42,894	5,658
$50,000 under $100,000	218	33	218	13,675	6,098	571	207	571	37,943	16,717
$100,000 under $200,000	78	14	78	9,793	6,240	100	38	100	13,183	9,173
$200,000 under $500,000	9	2	9	2,416	1,787	11	4	11	2,940	2,239
$500,000 under $1,000,000	-	-	-	-	-	1	(2)	1	813	564
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-

Size of total tax preferences	Size of additional tax for tax preferences--Continued									
	$500 under $750					$750 under $1,000				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]
			Number of returns	Amount				Number of returns	Amount	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	1,686	1,052	1,683	94,108	31,219	1,303	1,127	1,256	85,295	34,847
None reported	(*)	(*)	-	-	(*)	47	37	-	-	673
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,000	-	-	-	-	-	-	-	-	-	-
$7,000 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	1,048	651	1,048	41,957	4,809	395	338	395	16,977	2,008
$50,000 under $100,000	530	335	530	35,563	15,235	709	622	709	46,179	17,558
$100,000 under $200,000	89	54	89	12,096	7,747	134	115	134	17,322	11,052
$200,000 under $500,000	11	7	11	2,782	2,031	18	15	18	4,817	3,556
$500,000 under $1,000,000	2	1	2	1,642	1,365	-	-	-	-	-
1,000,000 or more	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.19--RETURNS WITH ADDITIONAL TAX FOR TAX PREFERENCES: TOTAL TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES, BY SIZE OF TAX PREFERENCES AND ADDITIONAL TAX FOR TAX PREFERENCES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of total tax preferences	Size of additional tax for tax preferences--Continued									
	$1,000 under $1,500					$1,500 under $2,500				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]
			Number of returns	Amount				Number of returns	Amount	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	2,217	2,713	2,207	150,894	56,453	3,440	6,940	3,425	275,271	102,963
None reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,500	--	-	-	-	-	-	-	-	-	-
$7,500 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-
$30,000 under $50,000	783	913	783	34,283	2,793	258	442	258	12,296	935
$50,000 under $100,000	1,150	1,448	1,150	76,108	27,374	2,552	5,241	2,552	166,652	40,706
$100,000 under $200,000	245	303	245	32,519	19,622	521	1,036	521	69,173	41,583
$200,000 under $500,000	27	36	27	7,448	5,888	87	178	87	23,502	16,263
$500,000 under $1,000,000	1	1	1	509	368	6	11	6	3,631	2,883
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-

Size of total tax preferences	Size of additional tax for tax preferences--Continued									
	$2,500 under $5,000					$5,000 under $10,000				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]
			Number of returns	Amount				Number of returns	Amount	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	4,672	16,520	4,625	495,913	196,987	3,376	23,735	3,343	581,658	255,870
None reported	47	205	-	-	805	33	240	-	-	1,824
$1 under $1,000	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,500	-	-	-	-	-	-	--	-	-	-
$7,500 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	2,762	9,374	2,762	206,852	37,691	582	3,422	582	52,114	5,125
$100,000 under $200,000	1,557	5,801	1,557	207,944	102,239	1,894	13,595	1,894	261,904	77,969
$200,000 under $5,000	279	1,047	279	73,137	50,530	815	6,076	815	234,701	147,432
$500,000 under $1,000,000	8	32	8	5,016	3,886	49	379	49	30,800	21,643
$1,000,000 or more	1	4	1	2,126	1,761	2	18	2	2,099	1,872

Size of total tax preferences	Size of additional tax for tax preferences--Continued									
	$10,000 under $20,000					$20,000 or more				
	Number of returns	Additional tax for tax preferences	Total tax preferences		Total income tax[1]	Number of returns	Additional tax for tax	Total tax preferences		Total income tax[1]
			Number of returns	Amount				Number of returns	Amount	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	2,154	30,030	2,144	617,123	270,676	1,762	86,333	1,756	1,580,110	734,284
None reported	(*)	(*)	-	-	(*)	(*)	(*)	-	-	(*)
$1 under $1,000	-	-	-	-	-	--	-	-	-	-
$1,000 under $2,500	-	-	-	-	-	-	-	-	-	-
$2,500 under $5,000	-	-	-	-	-	-	-	-	-	-
$5,000 under $7,500	-	-	-	-	-	-	-	-	-	-
$7,500 under $10,000	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	-	-	-	-
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-
$100,000 under $200,000	825	10,273	825	135,847	18,900	(*)	(*)	(*)	(*)	(*)
$200,000 under $5,00000	1,101	16,189	1,101	333,941	148,931	673	19,057	673	238,775	46,503
$500,000 under $1,000,000	203	3,193	203	126,876	88,379	620	24,566	620	443,052	196,637
$1,000,000 or more	15	246	15	20,459	13,570	459	42,276	459	897,656	489,925

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Income tax after credits plus additional tax for tax preferences.
[2]Less than $500.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with regular tax computation rates only															
	Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses						Long-term capital gains and losses							
			Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net long-term capital gain in excess of any short-term capital loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	5,144,258	11,211,373	33,391	102,293	601,174	764,182	162,591	309,299	115,434	362,528	4,917,793	21,433,815	82,430	114,148	4,917,793	21,127,890
Under $5,000	588,297	412,032	(*)	(*)	37,956	16,785	(*)	(*)	(*)	(*)	575,441	797,312	(*)	(*)	575,441	794,492
$5,000 under $10,000	1,272,329	1,218,641	3,694	1,963	100,021	48,746	12,966	9,676	9,686	13,316	1,233,751	2,362,398	9,107	6,234	1,233,751	2,352,722
$10,000 under $15,000	1,175,006	1,365,701	4,495	5,305	118,417	91,707	28,601	22,808	18,999	52,446	1,126,326	2,602,937	18,168	15,869	1,126,326	2,580,129
$15,000 under $20,000	815,110	1,219,896	4,429	15,041	118,211	130,185	21,388	20,998	18,398	41,122	761,682	2,234,332	16,987	16,818	761,682	2,213,334
$20,000 under $25,000	470,767	880,478	4,265	8,127	74,619	78,113	22,602	23,711	13,717	28,579	444,061	1,647,631	9,303	9,510	444,061	1,627,294
$25,000 under $30,000	261,925	711,662	3,067	4,224	43,813	61,546	16,677	13,872	12,179	29,630	247,949	1,334,055	5,395	9,930	247,949	1,320,183
$30,000 under $50,000	387,515	1,651,714	7,039	22,553	69,875	144,601	32,259	66,987	21,673	75,198	365,846	3,119,906	11,587	19,271	365,846	3,052,919
$50,000 under $100,000	148,726	1,562,312	4,939	23,504	32,490	127,102	18,385	73,465	13,436	70,048	139,642	2,991,947	5,900	24,000	139,642	2,918,482
$100,000 under $200,000	19,523	880,118	963	12,017	4,571	40,996	3,859	37,882	2,247	26,324	18,243	1,729,501	907	6,683	18,243	1,691,618
$200,000 under $500,000	4,310	721,453	294	7,028	994	16,296	1,162	22,418	557	11,574	4,126	1,437,757	146	2,512	4,126	1,415,339
$500,000 under $1,000,000	537	270,811	45	1,191	143	6,438	186	6,386	87	5,379	517	537,888	14	1,378	517	531,502
$1,000,000 or more	213	316,556	19	1,304	64	1,668	74	8,276	33	7,863	209	638,150	4	50	209	629,874

Size of adjusted gross income	Returns with regular tax computation rates only--Continued								Returns with alternative tax computation							
	Taxable income	Income tax before credits	Tax preferences				Additional tax for tax preferences		Number of returns	Net gain from sales of capital assets	Short-term capital gains and losses					
			Total		Capital gains						Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	60,081,330	14,451,732	61,949	3,622,588	60,497	3,258,315	17,395	106,179	77,319	2,239,196	3,033	25,235	13,974	73,543	14,122	82,736
Under $5,000	696,137	104,911	1,100	11,012	1,081	8,336	382	670	-	-	-	-	-	-	-	-
$5,000 under $10,000	5,074,212	849,682							-	-	-	-	-	-	-	-
$10,000 under $15,000	9,400,625	1,703,156	3,365	78,442	3,119	61,773			-	-	-	-	-	-	-	-
$15,000 under $20,000	9,803,241	1,907,676							(*)	(*)	-	-	-	-	(*)	(*)
$20,000 under $25,000	7,626,753	1,594,106	2,975	61,002	2,857	49,908	1,129	3,366	(*)	(*)	-	-	(*)	(*)	-	-
$25,000 under $30,000	5,336,746	1,200,266	2,696	64,334	2,639	55,727			-	-	-	-	-	-	-	-
$30,000 under $50,000	11,365,333	2,972,309	16,124	408,868	15,651	345,976	1,896	5,362	1,832	7,915	-	-	(*)	(*)	(*)	(*)
$50,000 under $100,000	7,418,924	2,487,326	22,930	921,306	22,599	791,754	5,899	17,008	41,466	283,770	1,240	4,377	7,248	12,484	6,240	15,707
$100,000 under $200,000	1,969,547	855,181	8,844	784,338	8,688	716,075	4,907	22,495	24,324	461,149	1,255	9,344	4,556	19,143	4,899	26,492
$200,000 under $500,000	916,406	481,307	3,243	707,851	3,197	662,283	2,538	27,425	6,749	473,488	418	6,941	1,351	19,106	1,685	20,432
$500,000 under $1,000,000	245,944	145,877	474	264,127	469	254,697	449	12,321	1,231	364,847	79	2,473	277	12,090	381	9,014
$1,000,000 or more	227,463	149,936	198	321,306	197	311,784	195	17,532	537	647,875	41	2,100	139	9,183	193	10,644

Footnotes at end of table.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with alternative tax computation--Continued														
	Long-term capital gains and losses					Net long-term capital gain in excess of any short-term capital loss						Taxable income	Income subject to tax		Income tax before credits
	Net capital gain			Capital loss carryover		Total	Subject to tax at--								
							50 percent	59 percent rate		65 percent rate					
	Total (after carryover)	Long-term gains from certain binding contracts, distributions, and installment sales		Number of returns	Amount			Number of returns	Amount	Number of returns	Amount		Income taxed at regular tax computation rates	One-half excess net long-term capital gain	
		Number of returns	Amount												
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total	4,414,081	3,197	495,828	9,088	87,209	4,331,345	897,848	50	3,051	12,177	1,262,725	8,455,862	6,105,380	2,165,653	4,109,161
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	34	-	-	-	-	29	15	-	-	-	-	9,555	9,540	15	2,045
$20,000 under $25,000	270	-	-	-	-	270	135	-	-	-	-	8,461	8,327	135	1,997
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	13,205	-	-	(*)	(*)	12,762	6,381	-	-	-	-	68,564	62,183	6,381	24,750
$50,000 under $100,000	558,299	657	31,552	4,555	21,594	542,592	258,867	10	41	1,672	12,378	2,664,508	2,390,163	271,286	1,038,928
$100,000 under $200,000	910,516	1,443	122,890	3,195	33,122	884,024	324,816	22	805	5,789	116,385	2,613,590	2,127,900	442,006	1,210,098
$200,000 under $500,000	929,199	822	168,615	902	18,687	908,768	186,122	14	1,855	3,372	266,405	1,516,997	969,567	454,382	838,937
$500,000 under $1,000,000	714,530	188	87,922	154	6,172	705,515	66,918	3	316	895	285,523	670,279	283,654	352,757	410,160
$1,000,000 or more	1,288,030	87	84,850	91	7,008	1,277,386	54,595	1	35	449	582,034	903,908	254,045	638,693	582,245

Size of adjusted gross income	Returns with alternative tax computation--Continued						Returns with alternative computation and regular tax computation rates												
	Tax preferences				Additional tax for tax preferences				Short-term capital gains and losses						Long-term capital gains and losses				
	Total		Capital gains				Number of returns	Net gain from sales of capital assets	Capital loss carryover		Net capital gain (after carryover)		Net capital loss (after carryover)		Net capital gain			Capital loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total (after carryover)	Long-term gains from certain binding contracts, distributions, and installment sales		Number of returns	Amount
																Number of returns	Amount		
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
Total	19,511	1,957,379	19,340	1,745,207	2,203	31,487	77,208	2,088,542	3,028	24,956	13,945	72,575	14,083	80,404	4,112,376	3,149	465,241	9,072	85,986
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	-	-	-	-	-	-	(*)	(*)	-	-	-	-	(*)	(*)	34	-	-	-	-
$20,000 under $25,000	-	-	-	-	-	-	(*)	(*)	-	-	(*)	(*)	-	-	270	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	-	-	-	-	-	-	1,832	7,915	-	-	(*)	(*)	(*)	(*)	13,205	-	-	(*)	(*)
$50,000 under $100,000	5,188	128,784	5,111	95,925	(*)	(*)	41,466	283,770	1,240	4,377	7,248	12,484	6,240	15,707	558,299	657	31,552	4,555	21,594
$100,000 under $200,000	8,742	371,246	8,672	298,076	483	1,992	24,319	460,408	1,255	9,344	4,556	19,143	4,899	26,492	909,033	1,441	122,200	3,195	33,122
$200,000 under $500,000	4,120	457,229	4,099	397,561	797	4,806	6,721	465,497	418	6,941	1,342	19,031	1,680	20,363	913,299	796	155,010	901	18,685
$500,000 under $1,000,000	989	360,587	986	337,897	495	6,736	1,204	346,520	78	2,473	268	11,977	371	7,958	677,045	176	77,757	151	5,632
$1,000,000 or more	472	639,532	472	615,749	339	17,483	486	524,282	37	1,821	128	8,404	169	9,437	1,041,193	79	78,722	79	6,326

Footnotes at end of table.

Table 3.20--RETURNS WITH NET GAIN FROM SALES OF CAPITAL ASSETS AND WITH REGULAR TAX COMPUTATION OR ALTERNATIVE TAX COMPUTATION: GAINS AND LOSSES BY TYPE, BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with alternative tax computation and regular tax computation rates--Continued															
	Net long-term capital gain in excess of any short-term capital loss						Taxable income[1]	Income subject to tax		Income tax before credits	Tax preferences				Additional tax for tax preferences	
	Total	Subject to tax at--									Total		Capital gains		Number of returns	Amount
		50 percent	59 percent rate		65 percent rate			Income taxed at regular tax computation rates	One-half excess net long-term capital gain		Number of returns	Amount	Number of returns	Amount		
			Number of returns	Amount	Number of returns	Amount										
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
Total	4,031,972	879,511	50	3,052	12,094	1,131,375	8,309,803	6,105,380	2,015,967	4,014,800	19,411	1,815,081	19,240	1,603,963	2,103	26,761
Under $5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$10,000 under $15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$15,000 under $20,000	29	15	-	-	-	-	9,555	9,540	15	2,045	-	-	-	-	-	-
$20,000 under $25,000	270	135	-	-	-	-	8,461	8,327	135	1,997	-	-	-	-	-	-
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000	12,762	6,381	-	-	-	-	68,564	62,183	6,381	24,750	-	-	-	-	-	-
$50,000 under $100,000	542,592	258,867	(*)	(*)	1,672	12,378	2,664,508	2,390,163	271,286	1,038,928	5,188	128,784	5,111	95,925	(*)	(*)
$100,000 under $200,000	882,541	324,075	22	805	5,789	116,385	2,612,866	2,127,900	441,265	1,209,710	8,742	371,246	8,672	298,076	483	1,992
$200,000 under $500,000	892,936	179,106	14	1,855	3,361	265,505	1,509,376	969,567	446,466	834,841	4,095	449,946	4,074	390,546	772	4,538
$500,000 under $1,000,000	669,087	60,560	3	316	874	273,668	652,491	283,654	334,543	399,307	963	342,748	960	320,213	469	6,136
$1,000,000 or more	1,031,755	50,375	1	35	398	463,439	783,981	254,045	515,878	503,221	423	522,357	423	499,204	290	13,626

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Income subject to tax at maximum rate of $188,573,000 is included in taxable income.
NOTE: Amount detail may not add to total because of rounding.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income[1]	Total number of returns	Number of returns by size of average taxable income 1967-1970										
		Under $3,000	$3,000 under $4,000	$4,000 under $8,000	$8,000 under $12,000	$12,000 under $16,000	$16,000 under $20,000	$20,000 under $24,000	$24,000 under $28,000	$28,000 under $32,000	$32,000 under $36,000	$36,000 under $40,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	1,189,893	146,438	62,978	301,931	239,132	150,246	88,488	60,565	41,352	28,605	20,278	12,295
$3,000 under $4,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	66,813	59,285	(*)	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	177,624	45,151	34,731	97,354	(*)	-	-	-	-	-	-	-
$12,000 under $16,000	203,656	17,191	11,206	119,668	55,591	-	-	-	-	-	-	-
$16,000 under $20,000	175,747	7,231	4,275	44,869	96,634	22,467	(*)	(*)	-	(*)	(*)	-
$20,000 under $24,000	125,407	3,725	2,212	18,027	42,665	54,685	4,091	-	-	-	(*)	-
$24,000 under $28,000	87,635	2,376	1,950	7,641	18,936	30,643	26,978	(*)	-	-	-	-
$28,000 under $32,000	72,954	1,627		4,906	7,808	16,322	22,822	18,398	-	-	-	-
$32,000 under $36,000	52,204	1,132	369	2,025	6,308	9,000	11,395	15,420	6,678	(*)	-	-
$36,000 under $40,000	44,182	805		2,583	3,666	6,388	8,141	8,961	11,511	1,948	801	-
$40,000 under $44,000	34,118	448	302	1,660	1,988	3,401	4,657	5,303	8,123	7,630		-
$44,000 under $52,000	46,143	798		(*)	2,535	3,448	5,042	6,139	7,302	9,310	9,151	980
$52,000 under $64,000	39,120	727	154	922	1,280	2,081	2,760	3,461	4,487	5,579	6,000	6,523
$64,000 under $76,000	21,551	309	129	336	643	893	1,151	1,187	1,500	2,109	2,288	2,493
$76,000 under $88,000	12,318	(*)	90	265	196	320	601	525	715	814	875	1,058
$88,000 under $100,000	7,435	107		(*)	188	144	264	282	372	396	420	429
$100,000 under $120,000	7,133	(*)		109	138	174	188	226	304	360	329	357
$120,000 under $140,000	3,494	(*)	(*)	71	73	110	119	119	83	141	140	134
$140,000 under $160,000	2,011	(*)	(*)	36	48	56	78	72	86	81	76	93
$160,000 under $180,000	1,369	(*)	(*)	29	28	33	35	44	45	30	42	66
$180,000 under $200,000	950	(*)	(*)	(*)	20	23	27	(*)	27	34	33	45
$200,000 or more	3,017	78	13	38	49	58	89	77	119	88	119	117

Size of 1971 taxable income[1]	Number of returns by size of average taxable income 1967-1970--Continued											
	$40,000 under $44,000	$44,000 under $52,000	$52,000 under $64,000	$64,000 under $76,000	$76,000 under $88,000	$88,000 under $100,000	$100,000 under $120,000	$120,000 under $140,000	$140,000 under $160,000	$160,000 under $180,000	$180,000 under $200,000	$200,000 or more
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	9,838	10,764	9,023	4,150	1,702	853	740	297	169	41	2	6
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	-	-	-	-	-	-	(*)	-	-	-	-	-
$12,000 under $16,000	-	-	-	-	-	-	-	-	-	-	-	-
$16,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $24,000	-	-	-	-	-	-	-	-	-	-	-	-
$24,000 under $28,000	-	-	-	-	-	-	-	-	-	-	-	-
$28,000 under $32,000	-	(*)	-	-	-	-	-	-	-	-	-	-
$32,000 under $36,000	-	-	-	-	-	-	-	-	-	-	-	-
$36,000 under $40,000	-	-	-	-	-	-	-	-	-	-	-	-
$40,000 under $44,000	-	-	-	-	-	-	-	-	-	-	-	-
$44,000 under $52,000	-	-	-	-	-	-	-	-	-	-	-	-
$52,000 under $64,000	5,015	131	-	-	-	-	-	-	-	-	-	-
$64,000 under $76,000	2,489	5,188	824	(*)	-	-	-	-	-	-	-	-
$76,000 under $88,000	978	2,292	3,397	(*)	-	(*)	-	-	-	-	-	-
$88,000 under $100,000	464	1,222	1,788	1,229	-	-	-	-	-	-	-	-
$100,000 under $120,000	405	903	1,368	1,445	705	(*)	-	-	-	-	-	-
$120,000 under $140,000	187	341	649	541	384	313	(*)	-	(*)	-	-	-
$140,000 under $160,000	81	183	305	253	177	173	178	-	-	-	-	-
$160,000 under $180,000	79	143	196	146	131	68	175	58	-	-	-	-
$180,000 under $200,000	32	74	138	111	78	73	106	60	(*)	-	-	-
$200,000 or more	108	274	358	381	227	212	229	179	155	41	2	6

Footnote at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income[1]	Total number of returns	Size of 1970 taxable income: Under $3,000	$3,000 under $4,000	$4,000 under $8,000	$8,000 under $12,000	$12,000 under $16,000	$16,000 under $20,000	$20,000 under $24,000	$24,000 under $28,000	$28,000 under $32,000	$32,000 under $36,000	$36,000 under $40,000
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	1,189,893	138,670	37,618	192,952	218,066	169,610	119,155	76,783	60,676	43,578	30,861	21,940
$3,000 under $4,000	5,012	5,012	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	66,813	44,526	22,085	14,478	(*)	-	-	-	-	-	-	-
$8,000 under $12,000	177,624	37,037		78,273	44,139	(*)	(*)	714		-	-	-
$12,000 under $16,000	203,656	19,647	8,617	54,994	80,537	36,497	2,764	(*)	1,343	(*)	(*)	-
$16,000 under $20,000	175,747	9,869	3,375	22,099	47,095	61,357	27,086	3,406		(*)	(*)	(*)
$20,000 under $24,000	125,407	6,428	1,616	8,416	23,084	31,961	38,234	11,697	2,843	(*)	1,225	(*)
$24,000 under $28,000	87,635	3,246	(*)	4,977	8,525	14,825	20,956	23,418	7,304	2,396		(*)
$28,000 under $32,000	72,954	2,761	(*)	3,164	4,577	8,249	12,014	13,778	18,013	6,324	2,926	1,305
$32,000 under $36,000	52,204	1,740	509	1,714	2,626	5,414	4,854	8,047	11,966	9,528	3,852	
$36,000 under $40,000	44,182	2,344		1,343	2,091	2,641	4,200	5,336	6,175	9,240	5,716	2,675
$40,000 under $44,000	34,118	897	370	(*)	1,412	1,792	2,627	3,324	4,516	5,534	5,069	4,101
$44,000 under $52,000	46,143	1,585		983	(*)	2,133	3,004	3,263	4,239	5,131	5,855	6,346
$52,000 under $64,000	39,120	1,336	201	827	992	1,294	1,513	1,744	2,337	2,699	3,607	4,423
$64,000 under $76,000	21,551	709	114	370	420	548	757	719	844	961	1,189	1,406
$76,000 under $88,000	12,318	471		156	215	203	334	222	416	480	532	479
$88,000 under $100,000	7,435	242	59	137	(*)	(*)	154	198	234	213	233	247
$100,000 under $120,000	7,133	234		92	95	142	153	156	164	229	219	224
$120,000 under $140,000	3,494	177	33	70	89	76	70	77	73	56	85	94
$140,000 under $160,000	2,011	(*)	(*)	34	35	38	76	44	60	57	57	56
$160,000 under $180,000	1,369	(*)	(*)		30	32	35	35	35	38	30	66
$180,000 under $200,000	950	(*)	(*)	27	(*)	(*)	28	(*)	(*)	(*)	(*)	(*)
$200,000 or more	3,017	200	9	47	55	52	68	82	87	81	90	89

Size of 1971 taxable income[1]	Size of 1970 taxable income--Continued: $40,000 under $44,000	$44,000 under $52,000	$52,000 under $64,000	$64,000 under $76,000	$76,000 under $88,000	$88,000 under $100,000	$100,000 under $120,000	$120,000 under $140,000	$140,000 under $160,000	$160,000 under $180,000	$180,000 under $200,000	$200,000 or more
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	16,601	23,522	18,465	9,199	5,161	2,684	2,173	973	488	277	155	286
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $16,000	-	-	-	-	-	-	-	-	-	-	-	-
$16,000 under $20,000	(*)	-	-	-	-	-	-	(*)	-	-	-	-
$20,000 under $24,000	694	259	(*)	-	-	-	-	-	-	-	-	-
$24,000 under $28,000			(*)	-	-	-	-	-	-	-	-	-
$28,000 under $32,000			(*)	(*)	-	-	-	-	-	-	-	-
$32,000 under $36,000	1,331	1,541	410	(*)	-	-	-	-	-	-	-	-
$36,000 under $40,000				(*)	(*)	-	-	-	-	-	-	-
$40,000 under $44,000	1,902	1,450	(*)	84	(*)	(*)	-	-	-	-	-	-
$44,000 under $52,000	5,200	5,238	1,536	150	(*)	(*)	(*)	-	-	-	-	-
$52,000 under $64,000	4,323	8,041	4,686	849	207	(*)	122	-	(*)	-	-	-
$64,000 under $76,000	1,712	3,567	5,436	2,108	457	141		(*)	-	-	-	-
$76,000 under $88,000	546	1,432	2,680	2,522	1,177	289	125	-	(*)	(*)	(*)	-
$88,000 under $100,000	323	725	1,163	1,421	1,194	432	229	(*)	(*)	(*)	(*)	-
$100,000 under $120,000	266	536	905	1,027	1,040	898	548	128	30	29	(*)	(*)
$120,000 under $140,000	109	229	354	422	362	374	468	188	55		(*)	(*)
$140,000 under $160,000	50	143	166	160	210	189	211	203	91	26	(*)	(*)
$160,000 under $180,000	26	88	122	114	111	90	136	129	84	39	22	25
$180,000 under $200,000	39	54	84	57	67	75	99	66	65	43	(*)	21
$200,000 or more	78	219	302	250	210	144	208	160	147	129	92	218

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income[1]	Total number of returns	Size of 1969 taxable income: Under $3,000	$3,000 under $4,000	$4,000 under $8,000	$8,000 under $12,000	$12,000 under $16,000	$16,000 under $20,000	$20,000 under $24,000	$24,000 under $28,000	$28,000 under $32,000	$32,000 under $36,000	$36,000 under $40,000
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	1,189,893	187,504	53,939	254,088	229,046	146,972	90,780	62,362	46,445	31,735	23,030	15,863
$3,000 under $4,000	5,012	5,012	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	66,813	56,387	(*)	(*)	10,583	-	-	-	-	-	-	-
$8,000 under $12,000	177,624	57,613	28,230	81,084		(*)	(*)	-	-	-	-	-
$12,000 under $16,000	203,656	26,587	11,185	88,295	68,208	8,420	(*)	(*)	(*)	-	-	-
$16,000 under $20,000	175,747	12,344	4,896	36,790	76,053	39,568	4,851	(*)	(*)	1,426	(*)	(*)
$20,000 under $24,000	125,407	8,054	1,739	15,767	33,239	42,957	18,859	3,588	1,644		989	(*)
$24,000 under $28,000	87,635	5,388	1,879	8,572	15,248	21,596	24,408	8,762				
$28,000 under $32,000	72,954	3,848		4,971	7,781	13,379	14,709	16,442	8,071	1,843		1,761
$32,000 under $36,000	52,204	2,471	1,024	3,296	5,962	5,652	9,072	10,636	10,363	3,100	500	
$36,000 under $40,000	44,182	2,527		3,269	3,502	4,767	5,677	6,955	8,264	5,052	2,268	
$40,000 under $44,000	34,118	1,366	468	1,622	2,470	3,039	3,974	3,815	5,568	5,986	3,479	1,659
$44,000 under $52,000	46,143	1,774		1,743	2,730	3,180	3,812	5,302	6,052	6,706	6,832	4,188
$52,000 under $64,000	39,120	1,528	259	935	1,656	2,186	2,454	3,050	3,544	4,496	4,879	4,474
$64,000 under $76,000	21,551	828	137	557	782	959	884	1,255	1,162	1,487	2,071	1,787
$76,000 under $88,000	12,318	550		309	266	364	448	549	668	650	786	781
$88,000 under $100,000	7,435	285	59	200	137	231	248	289	289	309	450	379
$100,000 under $120,000	7,133	301		130	138	211	183	252	277	285	342	351
$120,000 under $140,000	3,494	(*)		73	115	133	77	101	126	108	148	170
$140,000 under $160,000	2,011	(*)		48	61	67	65	67	85	84	96	81
$160,000 under $180,000	1,369	(*)	26	26	31	41	55	51	52	58	61	58
$180,000 under $200,000	950	(*)		(*)	28	(*)	(*)	31	49	36	(*)	35
$200,000 or more	3,017	209		51	56	70	83	98	104	109	106	114

Size of 1971 taxable income[1]	Size of 1969 taxable income--Continued: $40,000 under $44,000	$44,000 under $52,000	$52,000 under $64,000	$64,000 under $76,000	$76,000 under $88,000	$88,000 under $100,000	$100,000 under $120,000	$120,000 under $140,000	$140,000 under $160,000	$160,000 under $180,000	$180,000 under $200,000	$200,000 or more
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	10,885	14,229	11,559	5,624	2,513	1,256	1,002	510	220	126	74	131
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	-	-	(*)	-	-	-	-	-	-	-	-	-
$12,000 under $16,000	-	-	-	-	-	-	-	-	-	-	-	-
$16,000 under $20,000	-	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $24,000	(*)	-	-	-	-	-	(*)	-	-	-	-	-
$24,000 under $28,000	(*)	-	-	-	(*)	-	-	-	-	-	-	-
$28,000 under $32,000	(*)	(*)	(*)		-	-	-	-	-	-	-	-
$32,000 under $36,000	(*)	(*)	(*)		(*)	-	(*)	-	-	-	-	-
$36,000 under $40,000	895	653	-	133	-	-	-	-	-	-	-	-
$40,000 under $44,000			(*)		-	-	-	-	-	-	-	-
$44,000 under $52,000	1,897	1,165	(*)		-	-	(*)	-	-	-	-	-
$52,000 under $64,000	4,023	3,945	1,371	245	132	-	-	-	-	-	-	-
$64,000 under $76,000	1,986	3,846	3,034	641		136	-	(*)	-	-	-	-
$76,000 under $88,000	826	1,888	2,595	1,231	263		136	(*)	-	-	-	(*)
$88,000 under $100,000	395	882	1,475	1,212	404	137		(*)	-	-	-	-
$100,000 under $120,000	289	699	1,251	1,077	807	316	140	34	61	42	(*)	
$120,000 under $140,000	114	340	455	418	366	243	212	54			(*)	36
$140,000 under $160,000	75	134	233	217	165	139	128	96			-	
$160,000 under $180,000	44	127	167	104	102	84	115	72	26		(*)	
$180,000 under $200,000	34	79	109	73	74	50	73	66	32	17	(*)	
$200,000 or more	127	258	348	273	187	151	194	154	101	67	49	94

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income[1]	Total number of returns	Size of 1968 taxable income: Under $3,000	$3,000 under $4,000	$4,000 under $8,000	$8,000 under $12,000	$12,000 under $16,000	$16,000 under $20,000	$20,000 under $24,000	$24,000 under $28,000	$28,000 under $32,000	$32,000 under $36,000	$36,000 under $40,000
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Total	1,189,893	247,322	73,642	288,298	213,057	122,384	77,419	48,899	35,649	22,580	16,034	10,941
$3,000 under $4,000	(*)	5,012	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	66,813	56,739	(*)	(*)	-	-	-	-	-	-	-	-
$8,000 under $12,000	177,624	86,618	28,358	59,846	(*)	3,035	(*)	-	-	-	-	-
$12,000 under $16,000	203,656	41,717	20,457	102,217	35,938		(*)			-	-	-
$16,000 under $20,000	175,747	19,520	8,208	57,197	71,993	16,267	1,879	1,326	1,129	(*)	(*)	-
$20,000 under $24,000	125,407	10,334	3,798	26,821	44,411	32,516	6,225			(*)	(*)	-
$24,000 under $28,000	87,635	7,427	1,790	13,347	22,774	25,981	13,043	2,372			(*)	
$28,000 under $32,000	72,954	5,595	2,365	6,478	12,122	15,540	20,776	8,473	1,625	1,314	1,673	321
$32,000 under $36,000	52,204	2,998		5,791	6,167	8,541	11,191	10,082	4,827			
$36,000 under $40,000	44,182	2,701	1,101	4,300	5,575	7,029	6,603	7,024	6,805	2,636		548
$40,000 under $44,000	34,118	1,937		2,246	2,846	4,078	4,880	6,120	5,611	3,756	1,370	
$44,000 under $52,000	46,143	2,210		3,136	3,796	4,084	5,789	5,842	7,187	6,124	4,166	1,824
$52,000 under $64,000	39,120	1,782	366	1,750	2,465	2,611	3,714	4,030	4,893	4,381	4,483	3,870
$64,000 under $76,000	21,551	906	166	872	1,136	1,137	1,281	1,793	1,818	2,077	1,860	2,155
$76,000 under $88,000	12,318	514	141	444	445	683	686	662	625	898	939	860
$88,000 under $100,000	7,435	330		180	299	306	364	320	377	405	439	447
$100,000 under $120,000	7,133	339	38	148	248	238	274	379	286	383	362	427
$120,000 under $140,000	3,494	188		96	113	101	149	148	158	191	147	164
$140,000 under $160,000	2,011	(*)	31	48	67	96	71	108	71	90	90	90
$160,000 under $180,000	1,369	80		45	36	28	48	72	69	59	66	62
$180,000 under $200,000	950	(*)		(*)	28	(*)	36	35	48	48	38	36
$200,000 or more	3,017	190	22	53	78	88	105	113	120	124	110	137

Size of 1971 taxable income[1]	Size of 1968 taxable income--Continued: $40,000 under $44,000	$44,000 under $52,000	$52,000 under $64,000	$64,000 under $76,000	$76,000 under $88,000	$88,000 under $100,000	$100,000 under $120,000	$120,000 under $140,000	$140,000 under $160,000	$160,000 under $180,000	$180,000 under $200,000	$200,000 or more
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
Total	8,065	10,136	7,957	3,518	1,682	854	737	340	149	101	51	78
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	-
$12,000 under $16,000	-	-	-	-	-	-	-	-	-	-	-	-
$16,000 under $20,000	(*)	-	(*)	-	-	-	-	-	-	-	-	-
$20,000 under $24,000		-	-	-	-	-	-	-	-	-	-	-
$24,000 under $28,000		(*)	-	-	-	-	-	-	-	-	-	-
$28,000 under $32,000	285	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$32,000 under $36,000		(*)	(*)	-	-	-	-	-	-	-	-	-
$36,000 under $40,000		(*)		(*)	-	-	(*)	-	-	-	-	-
$40,000 under $44,000	983	819	215	(*)	-	-	(*)	-	-	-	-	-
$44,000 under $52,000				(*)			(*)	-	-	-	-	-
$52,000 under $64,000	2,290	1,765	522	128	191	119	-	(*)	-	-	-	-
$64,000 under $76,000	2,012	2,886	1,166	216			(*)	-	-	-	-	-
$76,000 under $88,000	1,006	1,803	2,074	436			(*)	(*)	(*)	(*)	-	-
$88,000 under $100,000	567	1,029	1,238	743	218		(*)	(*)	(*)	-	(*)	(*)
$100,000 under $120,000	371	796	1,188	917	433	169	73	42			-	
$120,000 under $140,000	204	311	523	388	315	143	94	(*)			(*)	
$140,000 under $160,000	109	170	222	175	172	142	88	47	55	52	(*)	29
$160,000 under $180,000	59	115	147	100	100	83	107	44			(*)	
$180,000 under $200,000	33	73	102	75	74	55	72	53			(*)	
$200,000 or more	144	265	354	282	179	143	191	108	90	47	29	45

Footnotes at end of table.

Table 3.21--INCOME AVERAGING RETURNS: NUMBER BY 1971 TAXABLE INCOME AND AVERAGE TAXABLE INCOME 1967-1970; NUMBER BY 1971 TAXABLE INCOME AND TAXABLE INCOME IN EACH YEAR 1967-1970—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of 1971 taxable income[1]	Total number of returns	Size of 1967 taxable income: Under $3,000	$3,000 under $4,000	$4,000 under $8,000	$8,000 under $12,000	$12,000 under $16,000	$16,000 under $20,000	$20,000 under $24,000	$24,000 under $28,000	$28,000 under $32,000	$32,000 under $36,000	$36,000 under $40,000
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
Total	1,189,893	297,421	76,885	321,949	199,567	102,780	59,666	38,293	29,867	18,552	12,394	8,188
$3,000 under $4,000	(*)	5,012	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	66,813	59,851	(*)	(*)	(*)	(*)	-	-	-	-	-	-
$8,000 under $12,000	177,624	96,125	24,565	52,250	(*)	(*)		(*)	-	-	-	-
$12,000 under $16,000	203,656	55,130	23,510	100,540	22,375	1,524	2,451			-	-	-
$16,000 under $20,000	175,747	29,571	10,118	75,059	52,822	5,750				-	-	-
$20,000 under $24,000	125,407	15,897	5,234	35,685	43,226	20,692	3,395					-
$24,000 under $28,000	87,635	8,388	2,468	18,423	27,998	22,096	6,019	2,577	634	992	738	(*)
$28,000 under $32,000	72,954	7,304	1,752	11,734	16,682	17,614	11,952	3,582	1,720			(*)
$32,000 under $36,000	52,204	4,812	1,807	7,550	8,453	9,310	10,070	5,774	3,111	792		(*)
$36,000 under $40,000	44,182	3,321	2,288	5,054	8,364	6,775	6,962	5,990	4,338	1,658	1,250	450
$40,000 under $44,000	34,118	2,388		3,202	4,228	5,308	4,652	5,673	4,371	2,281		
$44,000 under $52,000	46,143	3,425		3,970	5,000	5,732	5,747	6,284	6,661	4,044	2,295	1,109
$52,000 under $64,000	39,120	2,696	421	2,862	3,212	3,754	4,373	4,285	4,728	4,196	3,477	2,458
$64,000 under $76,000	21,551	1,256	282	1,352	1,310	1,611	1,796	1,862	2,138	2,035	2,215	1,672
$76,000 under $88,000	12,318	649	178	663	681	756	952	941	801	1,083	989	931
$88,000 under $100,000	7,435	379	(*)	337	397	375	450	421	472	476	482	475
$100,000 under $120,000	7,133	442	34	288	280	309	364	380	384	410	445	446
$120,000 under $140,000	3,494	235		146	158	167	143	185	196	210	137	207
$140,000 under $160,000	2,011	149		88	102	86	98	89	72	100	108	92
$160,000 under $180,000	1,369	(*)	60	32	52	61	56	93	72	68	64	66
$180,000 under $200,000	950	(*)		(*)	29	(*)	60	40	35	42	47	59
$200,000 or more	3,017	222	20	77	100	106	126	116	134	165	147	131

Size of 1971 taxable income[1]	Size of 1967 taxable income--Continued: $40,000 under $44,000	$44,000 under $52,000	$52,000 under $64,000	$64,000 under $76,000	$76,000 under $88,000	$88,000 under $100,000	$100,000 under $120,000	$120,000 under $140,000	$140,000 under $160,000	$160,000 under $180,000	$180,000 under $200,000	$200,000 or more
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Total	5,644	7,950	5,522	2,512	1,106	607	495	186	103	55	45	106
$3,000 under $4,000	-	-	-	-	-	-	-	-	-	-	-	-
$4,000 under $8,000	-	-	-	-	-	-	-	-	-	-	-	-
$8,000 under $12,000	-	-	-	-	-	-	-	-	-	-	-	(*)
$12,000 under $16,000	-	-	-	-	-	-	-	-	-	-	-	-
$16,000 under $20,000	(*)	-	-	-	-	-	-	-	-	-	-	-
$20,000 under $24,000	-	-	-	-	-	-	-	-	-	-	-	-
$24,000 under $28,000	(*)	(*)	-	(*)	-	-	-	-	-	-	-	-
$28,000 under $32,000	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$32,000 under $36,000	(*)	176	(*)		-	-	-	-	-	-	-	-
$36,000 under $40,000			(*)			-	-	-	-	-	-	-
$40,000 under $44,000	806	498	-	179	(*)		-	-	-	-	-	-
$44,000 under $52,000			(*)		(*)			-	-	-	-	-
$52,000 under $64,000	1,049	1,035	439		(*)		(*)		-	-	-	-
$64,000 under $76,000	1,350	1,790	652	172		74	(*)		-	-	(*)	-
$76,000 under $88,000	839	1,596	966	219	159		(*)		-	(*)	-	(*)
$88,000 under $100,000	509	952	1,034	439			(*)			(*)	-	-
$100,000 under $120,000	483	827	1,049	576	264	91	40	43			(*)	-
$120,000 under $140,000	183	361	409	364	193	101	42		35	35	(*)	(*)
$140,000 under $160,000	116	180	242	135	152	78	73				-	(*)
$160,000 under $180,000	68	98	135	98	86	67	90	28			(*)	(*)
$180,000 under $200,000	34	64	113	79	60	48	46	33	18		(*)	(*)
$200,000 or more	144	301	306	248	173	148	155	82	45	20	15	36

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]To qualify for income averaging the 1971 taxable income must exceed $3,000.

Table 3.22--TAX OVERPAYMENTS AND TAX DUE AT TIME OF FILING BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	Returns with tax overpayment							
	Number of returns	Total tax liability[1]	Taxpayments[2]	Overpayments	Refund		Credit on 1972 tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	55,273	48,028,546	63,441,454	15,412,911	53,034	13,690,792	2,623	1,722,118
Under $5,000	21,776	2,189,582	5,212,324	3,022,741	21,245	2,868,966	627	153,775
$5,000 under $10,000	16,619	11,095,309	15,355,215	4,259,906	15,982	4,053,678	739	206,228
$10,000 under $15,000	10,602	13,838,288	17,673,995	3,835,708	10,224	3,641,692	442	194,016
$15,000 or more	6,276	20,905,367	25,199,920	4,294,555	5,583	3,126,456	815	1,168,099

Size of adjusted gross income	Returns with tax due at time of filing								Returns with neither overpayment nor tax due		
	Number of returns	Total tax liability[1]	Tax-payments[2]	Tax due at time of filing	Amount paid at time of filing		Balance due after remittance[3]		Number of returns	Total tax liability[1]	Tax-payments[2]
					Number of returns	Amount	Number of returns	Amount			
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	16,953	39,294,413	29,781,895	9,512,519	15,179	8,589,533	7,221	922,986	2,350	146,085	146,085
Under $5,000	3,212	683,031	282,841	400,190	2,739	332,739	1,232	67,451	2,167	8,762	8,762
$5,000 under $10,000	4,690	3,961,999	2,875,744	1,086,255	4,020	884,668	2,454	201,587	134	37,729	37,729
$10,000 under $15,000	3,972	6,467,665	5,326,158	1,141,508	3,602	991,804	1,609	149,704	30	36,722	36,722
$15,000 or more	5,079	28,181,718	21,297,152	6,884,566	4,818	6,380,322	1,926	504,244	19	62,872	62,872

[1] The sum of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

[2] The sum of tax withheld, payments on 1971 declarations, and total other payments.

[3] Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were billed for the balance due.

NOTE: Detail may not add to total because of rounding.

Table 3.23--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Total returns with tax overpayment							Returns with tax overpayment by type of taxpayment									
				Refund		Credit on 1972 tax		Income tax withheld and no payments on 1971 declaration							Income tax withheld and payments on 1971 declaration		
	Number of returns	Total tax liability [1]	Total overpayment	Number of returns	Amount	Number of returns	Amount	Number of returns	Income tax withheld	Total other payments [2]	Refund		Credit on 1972 tax		Number of returns	Income tax withheld	Payments on 1971 declaration
											Number of returns	Amount	Number of returns	Amount			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total	55,273,005	48,028,546	15,412,911	53,033,657	13,690,792	2,622,463	1,722,118	51,414,562	51,436,859	366,243	51,177,426	12,709,597	273,566	91,247	1,663,335	3,111,126	3,497,254
No adjusted gross income	212,165	7,360	121,911	188,983	91,907	29,738	30,004	103,843	57,373	1,854	101,958	54,938	1,947	2,820	13,125	10,468	15,175
$1 under $1,000	4,766,249	3,613	226,431	4,720,423	216,707	53,404	9,723	4,673,153	204,695	1,048	4,643,996	203,541	29,355	1,673	7,349	2,020	3,173
$1,000 under $2,000	4,992,878	28,384	612,488	4,944,933	598,538	56,591	13,949	4,863,200	602,953	1,149	4,857,732	581,180	5,535	1,189	24,127	3,081	6,794
$2,000 under $3,000	4,106,187	319,502	643,218	4,009,424	623,433	113,497	19,785	3,902,912	895,689	1,713	3,888,171	597,263	17,232	1,814	35,440	4,868	9,345
$3,000 under $4,000	3,868,024	689,549	691,591	3,702,156	648,742	198,381	42,849	3,535,134	1,232,261	1,754	3,525,124	600,766	13,694	2,010	60,697	10,473	18,803
$4,000 under $5,000	3,830,428	1,141,175	727,104	3,678,889	689,639	175,307	37,465	3,546,778	1,720,998	2,575	3,528,601	658,247	18,845	4,493	66,232	14,256	25,460
$5,000 under $6,000	3,606,392	1,555,732	757,983	3,443,021	722,352	186,004	35,631	3,327,188	2,116,846	2,098	3,316,045	684,554	15,756	2,347	97,549	32,148	34,529
$6,000 under $7,000	3,387,592	1,880,052	795,097	3,246,194	750,124	163,170	44,973	3,165,865	2,478,005	2,619	3,154,940	717,428	13,833	3,280	65,183	24,764	39,667
$7,000 under $8,000	3,419,659	2,283,483	883,772	3,291,661	840,358	149,395	43,415	3,220,832	2,951,925	4,871	3,197,401	810,274	25,657	7,615	68,404	36,806	40,053
$8,000 under $9,000	3,213,420	2,578,563	909,711	3,106,907	866,896	125,966	42,816	3,030,160	3,239,162	13,939	3,019,845	839,077	11,706	3,726	94,163	65,154	51,351
$9,000 under $10,000	2,992,276	2,797,479	913,342	2,894,246	873,949	114,666	39,393	2,828,399	3,439,540	23,586	2,812,891	837,231	18,059	6,765	84,014	66,287	53,188
$10,000 under $11,000	2,777,183	2,931,106	926,651	2,674,776	882,213	119,522	44,438	2,614,782	3,557,650	29,552	2,600,925	852,464	16,750	4,479	91,016	86,749	61,120
$11,000 under $12,000	2,460,800	2,944,919	860,473	2,381,030	823,328	98,250	37,145	2,324,446	3,515,516	32,176	2,316,365	794,489	9,806	3,134	81,673	89,508	60,290
$12,000 under $13,000	2,112,818	2,836,779	779,158	2,044,745	743,130	78,527	36,028	1,995,942	3,341,876	33,828	1,989,066	717,744	7,394	2,407	75,076	89,846	59,157
$13,000 under $14,000	1,793,899	2,706,606	686,108	1,729,525	649,223	74,194	36,885	1,674,653	3,085,086	34,877	1,669,767	622,968	5,514	2,562	86,578	115,004	74,825
$14,000 under $15,000	1,457,073	2,418,877	583,317	1,393,933	543,798	71,080	39,520	1,357,074	2,712,542	31,734	1,347,880	518,958	9,636	3,631	69,725	100,250	68,094
$15,000 under $20,000	3,994,471	8,367,978	1,776,394	3,775,538	1,626,741	260,945	149,653	3,649,972	8,970,057	92,309	3,627,644	1,541,600	27,049	10,554	217,713	386,738	281,805
$20,000 under $25,000	1,240,180	3,802,805	726,977	1,104,606	601,742	160,986	125,235	1,030,371	3,578,730	28,938	1,022,622	537,676	9,763	4,126	133,973	323,923	237,276
$25,000 under $30,000	453,451	1,902,708	378,819	364,279	268,870	104,083	109,948	320,933	1,497,200	11,964	316,131	214,703	5,422	3,680	83,384	254,083	214,782
$30,000 under $50,000	428,171	2,956,630	650,930	274,763	347,256	178,687	303,673	213,862	1,552,312	8,855	208,589	225,928	6,790	7,336	132,633	617,343	601,650
$50,000 under $100,000	133,211	2,246,090	467,008	55,836	187,911	88,812	279,097	32,203	561,892	3,562	29,277	79,186	3,365	8,618	61,407	535,086	767,614
$100,000 under $200,000	21,560	911,054	171,566	6,616	53,094	17,058	118,472	2,632	108,285	722	2,263	15,168	420	2,496	11,316	182,412	394,217
$200,000 under $500,000	4,170	424,075	87,743	1,011	32,928	3,545	54,814	210	13,862	183	177	3,517	35	428	2,187	49,363	219,404
$500,000 under $1,000,000	566	149,007	21,068	118	5,602	500	15,466	16	1,640	337	15	651	2	52	279	7,165	78,762
$1,000,000 or more	182	145,020	14,051	44	2,311	155	11,741	2	764	-	1	46	1	12	92	3,331	80,720
Taxable returns, total	43,787,038	47,971,196	13,845,725	41,775,421	12,248,578	2,334,311	1,597,145	40,520,766	50,141,177	355,209	40,331,403	11,424,257	221,732	80,753	1,580,604	3,081,049	3,445,002
No adjusted gross income	986	3,863	5,307	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,293	282	-	(*)	(*)	-	-	-	-	-
$1,000 under $2,000	958,288	21,539	141,609	952,247	140,184	(*)	(*)	942,295	158,630	15	940,296	137,660	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	3,090,401	310,641	460,099	3,029,385	451,624	69,289	8,475	2,981,432	739,794	677	2,970,589	442,240	13,267	1,366	21,808	3,084	4,400
$3,000 under $4,000	3,226,182	680,529	513,548	3,092,746	487,134	157,500	26,414	2,961,804	1,097,709	733	2,956,466	468,418	7,827	953	51,324	8,750	14,001
$4,000 under $5,000	3,464,442	1,133,981	619,441	3,331,889	589,241	151,032	30,200	3,223,262	1,627,158	1,697	3,207,425	566,783	16,404	2,790	60,064	12,177	22,108
$5,000 under $6,000	3,397,242	1,549,705	680,173	3,242,539	649,548	169,445	30,625	3,143,808	2,049,217	1,491	3,133,329	617,746	12,952	1,853	92,308	30,725	32,504
$6,000 under $7,000	3,271,073	1,876,372	732,263	3,138,634	694,189	152,025	38,074	3,067,025	2,427,394	1,916	3,056,615	666,878	13,251	3,025	62,054	22,887	37,171
$7,000 under $8,000	3,362,433	2,281,068	848,833	3,238,177	809,710	142,924	39,123	3,172,261	2,923,809	4,542	3,149,628	783,060	24,717	7,320	66,972	36,109	38,057
$8,000 under $9,000	3,188,748	2,576,714	892,358	3,084,799	851,195	123,177	41,163	3,011,484	3,225,446	12,929	3,001,193	824,654	11,682	3,714	93,272	64,772	50,733
$9,000 under $10,000	2,981,148	2,795,992	903,350	2,884,820	865,625	112,355	37,724	2,820,261	3,432,615	23,297	2,804,893	830,624	17,916	6,508	83,180	65,456	52,227
$10,000 under $11,000	2,765,662	2,930,159	913,783	2,663,912	870,745	118,203	43,038	2,605,835	3,549,541	29,383	2,591,978	844,329	16,750	4,479	90,315	85,742	60,082
$11,000 under $12,000	2,457,226	2,944,573	855,479	2,377,835	818,948	97,691	36,531	2,321,707	3,511,620	31,938	2,313,671	790,555	9,761	3,066	81,537	89,241	59,947
$12,000 under $13,000	2,109,137	2,836,595	772,071	2,041,296	736,757	78,251	35,314	1,992,763	3,336,106	33,638	1,985,887	711,790	7,394	2,407	74,942	89,780	58,800
$13,000 under $14,000	1,792,460	2,706,470	682,758	1,728,241	646,213	73,953	36,544	1,673,690	3,082,965	34,780	1,668,804	620,750	5,514	2,562	86,432	114,770	74,482
$14,000 under $15,000	1,455,202	2,418,708	578,995	1,392,876	541,429	70,252	37,566	1,356,119	2,710,534	31,662	1,346,925	516,908	9,636	3,631	69,673	100,156	67,839
$15,000 under $20,000	3,989,912	8,367,564	1,766,019	3,771,717	1,618,157	259,997	147,861	3,647,194	8,964,530	92,152	3,624,947	1,536,272	26,968	10,262	217,589	386,226	281,291
$20,000 under $25,000	1,236,723	3,802,532	714,644	1,101,604	591,939	160,045	122,706	1,028,378	3,571,888	28,778	1,020,630	530,779	9,739	4,056	133,644	323,377	236,508
$25,000 under $30,000	452,352	1,902,578	374,002	363,267	264,851	103,744	109,151	320,680	1,495,868	11,951	315,904	213,386	5,396	3,659	83,053	253,339	214,194
$30,000 under $50,000	426,518	2,956,454	640,819	273,782	343,247	177,934	297,572	213,454	1,550,566	8,831	208,207	224,200	6,764	7,314	132,277	616,751	598,058
$50,000 under $100,000	132,361	2,245,970	459,998	55,272	183,017	88,368	276,981	31,948	559,892	3,511	29,058	77,285	3,329	8,477	61,223	534,146	766,153
$100,000 under $200,000	21,389	911,035	168,918	6,512	51,603	16,978	117,314	2,585	107,762	712	2,218	14,661	418	2,470	11,285	182,057	393,786
$200,000 under $500,000	4,122	424,056	86,345	976	31,786	3,528	54,559	191	13,225	178	159	2,877	34	426	2,175	49,271	219,056
$500,000 under $1,000,000	558	149,007	20,783	112	5,366	498	15,417	14	1,571	335	13	582	2	52	276	7,138	78,711
$1,000,000 or more	179	145,010	13,925	44	2,311	152	11,615	2	764	-	1	46	1	12	92	3,331	80,720
Total nontaxable returns	11,485,967	57,353	1,567,186	11,258,236	1,442,214	288,152	124,970	10,893,796	1,295,684	11,037	10,846,023	1,285,336	51,834	10,495	82,731	30,076	52,248
Returns under $5,000	21,775,931	2,189,582	3,022,741	21,244,808	2,868,966	626,918	153,775	20,625,020	4,713,970	10,093	20,545,582	2,695,935	86,608	13,999	206,970	45,166	78,748
Returns $5,000 under $10,000	16,619,339	11,095,309	4,259,906	15,982,029	4,053,678	739,201	206,228	15,572,444	14,225,478	47,113	15,501,122	3,888,563	85,011	23,733	409,313	225,158	218,790
Returns $10,000 under $15,000	10,601,773	13,838,288	3,835,708	10,224,009	3,641,692	441,573	194,016	9,966,897	16,212,670	162,168	9,924,003	3,506,622	49,100	16,212	404,068	481,357	323,486
Returns $15,000 or more	6,275,962	20,905,367	4,294,555	5,582,811	3,126,456	814,771	1,168,099	5,250,201	16,284,742	146,872	5,206,719	2,618,475	52,847	37,301	642,984	2,359,445	2,876,230

Footnotes at end of table.

Table 3.23--RETURNS WITH TAX OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with tax overpayment by type of taxpayment--Continued																	
	Income tax withheld and payments on 1971 declaration--Continued					Payments on 1971 declaration and no income tax withheld							Neither income tax withheld nor payments on 1971 declaration					
	Total other payments[2]	Refund		Credit on 1972 tax		Number of returns	Payments on 1971 declaration	Total other payments[2]	Refund		Credit on 1972 tax		Number of returns	Total other payments[2]	Refund		Credit on 1972 tax	
		Number of returns	Amount	Number of returns	Amount				Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	31,586	932,026	587,470	915,911	719,285	2,040,472	4,970,042	10,403	771,405	381,389	1,431,014	911,334	154,636	17,938	152,800	12,340	1,972	254
No adjusted gross income	163	10,135	15,564	5,666	8,330	42,287	37,813	337	24,358	16,371	21,744	18,808	52,910	6,088	52,532	5,033	(*)	(*)
$1 under $1,000	-	(*)	(*)	(*)	(*)	42,563	16,083	61	26,321	7,505	22,937	7,294	43,184	2,963	43,183	2,183	(*)	(*)
$1,000 under $2,000	5	18,069	6,119	7,628	2,954	80,289	24,682	109	44,436	10,066	42,862	9,797	25,262	2,100	24,696	1,174	(*)	(*)
$2,000 under $3,000	40	22,867	7,190	14,796	3,838	152,817	47,804	256	83,368	16,798	81,469	14,133	15,018	3,005	15,018	2,183	-	-
$3,000 under $4,000	38	43,043	10,709	22,372	5,288	261,205	116,258	237	123,579	36,611	161,737	35,531	10,988	1,316	10,410	656	(*)	(*)
$4,000 under $5,000	73	39,685	11,474	32,441	8,761	213,858	103,966	273	107,047	19,542	123,950	24,170	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $6,000	192	62,097	13,432	40,304	7,789	180,811	127,562	177	64,036	24,280	129,943	25,496					(*)	(*)
$6,000 under $7,000	105	36,179	15,363	37,940	13,109	155,288	129,373	442	53,820	17,272	111,396	28,583					(*)	(*)
$7,000 under $8,000	137	48,529	18,246	27,249	8,267	130,254	133,212	221	45,630	11,828	96,421	27,522	2,691	719	2,479	217	(*)	(*)
$8,000 under $9,000	2,871	66,926	22,861	41,928	11,441	89,023	115,380	320	20,062	4,914	72,332	27,649					-	-
$9,000 under $10,000	80	49,905	15,002	42,195	12,171	79,515	127,700	185	31,244	21,700	54,270	20,383					(*)	(*)
$10,000 under $11,000	267	50,908	19,311	49,469	14,399	71,309	122,285	122	22,867	10,431	53,303	25,560					-	-
$11,000 under $12,000	234	47,971	18,418	45,576	14,326	54,515	107,531	110	16,528	10,399	42,868	19,686					-	-
$12,000 under $13,000	917	44,406	19,838	35,980	11,714	41,571	90,047	28	11,054	5,468	35,077	21,873	558	330	538	114	(*)	(*)
$13,000 under $14,000	1,018	50,818	19,875	42,369	17,249	32,656	81,833	67	8,938	6,379	26,301	17,073					(*)	(*)
$14,000 under $15,000	725	38,533	19,605	36,193	13,840	30,199	88,695	106	7,445	5,231	25,251	22,049					-	-
$15,000 under $20,000	2,284	116,541	63,327	130,436	60,921	126,580	409,893	1,132	31,221	21,783	103,386	78,166					(*)	(*)
$20,000 under $25,000	2,967	63,807	42,197	86,593	55,170	75,654	357,359	567	17,995	21,848	64,630	65,939	388	176	(*)	(*)	-	-
$25,000 under $30,000	2,478	39,521	40,505	54,764	50,187	49,134	300,303	716	8,627	13,663	43,897	56,082	-	-	-	-	-	-
$30,000 under $50,000	6,610	51,641	84,288	99,508	147,697	81,634	819,498	1,114	14,492	36,877	72,388	148,640					(*)	(*)
$50,000 under $100,000	6,118	19,926	79,616	49,444	146,867	39,582	837,074	1,740	6,614	29,101	36,003	123,611						
$100,000 under $200,000	2,646	2,988	25,763	9,723	63,188	7,599	392,879	1,175	1,354	12,021	6,913	52,782	77	563	74	352	(*)	(*)
$200,000 under $500,000	1,127	513	10,591	1,907	27,719	1,771	227,189	669	319	18,812	1,603	26,667					-	-
$500,000 under $1,000,000	436	69	3,032	244	8,209	270	81,454	208	33	1,890	254	7,206					-	-
$1,000,000 or more	55	26	1,665	75	5,095	88	74,169	31	17	599	79	6,634	-	-	-	-	-	-
Taxable returns, total	30,086	870,501	539,245	881,527	690,311	1,677,226	4,751,838	9,187	565,271	282,990	1,230,722	825,903	8,442	3,361	8,246	2,085	(*)	(*)
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	514	2,976	30	(*)	(*)	472	888	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	(*)	(*)	-	-	-	1	(3)	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	10,778	2,279	21	7,371	1,022	3,740	789					-	-
$2,000 under $3,000	10	13,665	3,827	8,710	1,199	82,322	20,857	91	40,292	4,007	47,312	5,910					-	-
$3,000 under $4,000	12	35,874	6,562	18,216	3,882	211,190	72,681	55	98,542	12,078	131,457	21,580	7,475	2,199	7,475	1,754	-	-
$4,000 under $5,000	61	34,862	7,957	29,981	7,789	180,627	89,789	201	89,113	14,376	104,580	19,581					(*)	(*)
$5,000 under $6,000	138	57,808	11,224	38,664	7,078	161,059	115,694	96	51,335	20,574	117,829	21,694					-	-
$6,000 under $7,000	104	34,325	13,406	35,273	11,091	141,644	118,692	426	47,344	13,886	103,501	23,957					-	-
$7,000 under $8,000	128	48,168	17,559	25,951	6,584	123,189	127,050	201	40,370	9,091	92,256	25,219	623	367	(*)	(*)	-	-
$8,000 under $9,000	2,862	66,411	22,342	41,530	11,156	83,941	111,977	261	17,144	4,157	69,965	26,293			(*)	(*)	-	-
$9,000 under $10,000	69	49,106	13,805	41,774	11,636	77,563	125,313	150	30,819	21,197	52,523	19,506			(*)	(*)		
$10,000 under $11,000	229	50,413	17,961	49,002	13,868	69,488	118,847	111	21,497	8,455	52,451	24,692	(*)	(*)	(*)	(*)	-	-
$11,000 under $12,000	234	47,897	18,200	45,492	13,969	53,972	106,957	108	16,257	10,186	42,438	19,497	(*)	(*)	(*)	(*)	-	-
$12,000 under $13,000	917	44,400	19,810	35,846	11,347	41,223	89,167	24	10,800	5,077	34,945	21,527	(*)	(*)	(*)	(*)	(*)	(*)
$13,000 under $14,000	1,018	50,688	19,564	42,291	17,027	32,338	81,146	67	8,749	5,899	26,148	16,956	-	-	-	-	-	-
$14,000 under $15,000	711	38,506	19,345	36,167	13,743	29,387	86,706	76	7,422	5,174	24,449	20,193	(*)	(*)	(*)	(*)	-	-
$15,000 under $20,000	2,260	116,424	62,535	130,395	60,664	125,078	405,929	1,094	30,345	19,350	102,584	76,928	(*)	(*)	(*)	(*)	(*)	(*)
$20,000 under $25,000	2,967	63,482	41,282	86,474	54,776	74,701	353,098	560	17,492	19,878	63,832	63,874	-	-	-	-	-	-
$25,000 under $30,000	2,461	39,200	39,522	54,564	49,876	48,619	298,053	716	8,163	11,943	43,784	55,616	-	-	-	-	-	-
$30,000 under $50,000	5,542	51,536	83,519	99,191	143,235	80,786	816,436	1,080	14,039	35,528	71,978	147,023	(*)	(*)	-	-	(*)	(*)
$50,000 under $100,000	6,099	19,769	77,603	49,337	146,478	39,188	834,426	1,737	6,443	28,129	35,702	122,026	(*)	(*)	(*)	(*)	-	-
$100,000 under $200,000	2,640	2,969	25,254	9,705	62,908	7,511	391,541	1,175	1,319	11,550	6,853	51,930	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	1,118	504	10,245	1,902	27,623	1,755	226,865	668	312	18,655	1,592	26,510	(*)	(*)	(*)	(*)	-	-
$500,000 under $1,000,000	431	68	2,998	242	8,159	267	81,322	208	30	1,758	254	7,206	(*)	(*)	(*)		-	-
$1,000,000 or more	55	26	1,665	75	5,095	85	74,033	31	17	599	76	6,508	-	-	-	-	-	-
Total nontaxable returns	1,496	61,525	48,225	34,384	28,975	363,246	218,203	1,216	206,134	98,403	200,292	85,432	146,194	14,579	144,554	10,251	1,642	70
Returns under $5,000	318	140,722	54,534	84,014	29,928	793,019	346,605	1,273	409,109	106,893	454,699	109,734	150,922	16,150	149,395	11,605	1,597	114
Returns $5,000 under $10,000	3,385	263,636	84,904	189,616	52,777	634,891	633,227	1,345	214,792	79,995	464,362	129,633	2,691	719	2,479	217	(*)	(*)
Returns $10,000 under $15,000	3,161	232,636	97,047	209,587	71,528	230,250	490,391	432	66,832	37,909	182,800	106,240	558	330	538	114	(*)	(*)
Returns $15,000 or more	24,721	295,032	350,984	432,694	565,052	382,312	3,499,818	7,353	80,672	156,594	329,153	565,728	465	740	388	404	77	18

[1] The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax from tax preferences, and social security taxes on tip income.
[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.
[3] Less than $500.

Table 3.24--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Total					Returns by type of taxpayment										
		Tax due at time of filing				Income tax withheld and no payments on 1971 declaration							Income tax withheld and payments on 1971 declaration			
									Tax due at time of filing							
	Number of returns	Total	Amount paid at time of filing	Balance due after remittance[1]		Number of returns	Income tax returns	Total other payments[2]	Total	Amount paid at time of filing	Balance due after remittance[1]		Number of returns	Income tax withheld	Payments on 1971 declaration	Total other payments[2]
				Number of returns	Amount						Number of returns	Amount				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	16,953,075	9,512,519	8,589,535	7,220,404	922,986	10,542,297	17,104,286	82,367	3,147,215	2,743,760	5,396,669	403,454	1,625,694	3,651,852	3,783,784	25,751
No adjusted gross income	36,168	10,960	8,601	13,760	2,360	4,835	774	118	2,523	1,827	4,109	696	(*)	(*)	(*)	(*)
$1 under $1,000	126,358	8,261	7,547	21,655	714	3,461	86	30	240	238	(*)	(*)				-
$1,000 under $2,000	390,536	29,157	25,173	92,497	3,984	50,075	1,230	173	2,162	1,479	31,210	683	2,831	180	526	-
$2,000 under $3,000	814,500	71,859	58,324	322,146	13,535	251,187	18,479	257	14,280	11,050	190,270	3,230				-
$3,000 under $4,000	864,952	111,029	91,979	367,202	19,051	326,589	58,294	512	24,667	18,447	228,390	6,220	12,167	321	1,660	21
$4,000 under $5,000	979,837	168,923	141,116	414,522	27,807	444,020	115,073	576	49,294	39,835	276,713	9,458	21,592	2,362	5,435	2
$5,000 under $6,000	925,848	186,071	149,599	434,448	36,472	494,338	189,836	557	57,648	40,082	312,755	17,566	25,648	5,203	6,876	2
$6,000 under $7,000	842,904	189,760	155,786	405,824	33,974	483,880	257,591	1,049	63,310	46,843	312,386	16,467	46,035	13,010	15,293	33
$7,000 under $8,000	959,239	214,233	172,258	532,691	41,975	640,871	451,775	1,028	86,558	68,098	437,853	18,460	46,244	15,791	20,273	93
$8,000 under $9,000	959,085	245,643	206,538	521,247	39,105	683,337	572,779	1,589	101,544	78,254	420,770	23,289	66,939	35,525	24,232	46
$9,000 under $10,000	1,002,670	250,548	200,487	559,451	50,061	742,028	746,403	3,180	115,354	88,812	468,714	26,542	86,764	51,149	36,297	277
$10,000 under $11,000	898,253	233,414	197,930	364,735	35,483	693,751	775,476	2,863	114,417	94,477	305,810	19,940	67,797	44,973	33,475	42
$11,000 under $12,000	815,785	222,551	191,443	338,039	31,108	623,676	781,584	3,265	112,065	92,506	279,061	19,559	73,012	56,874	40,745	86
$12,000 under $13,000	786,849	221,520	195,035	319,559	26,485	626,112	883,496	3,760	124,574	107,181	268,738	17,392	69,644	62,523	39,546	183
$13,000 under $14,000	749,397	226,026	194,136	291,200	31,890	597,044	939,118	4,968	125,021	107,859	244,294	17,163	63,080	65,821	38,311	141
$14,000 under $15,000	721,930	237,998	213,260	295,297	24,738	571,173	988,383	5,465	133,400	119,180	243,890	14,220	70,977	88,289	45,941	260
$15,000 under $20,000	2,448,395	986,576	880,037	991,831	106,539	1,895,311	4,188,217	18,890	543,503	481,458	811,063	62,045	287,786	423,209	244,237	1,801
$20,000 under $25,000	1,133,831	719,928	659,981	439,393	59,947	781,295	2,400,898	10,921	349,859	318,453	323,627	31,406	202,437	419,040	228,597	1,891
$25,000 under $30,000	513,276	505,737	462,173	187,855	43,564	291,441	1,154,344	6,311	205,746	187,049	116,554	18,697	129,139	332,899	203,356	1,656
$30,000 under $35,000	647,970	1,242,057	1,149,180	210,320	92,877	266,689	1,543,036	10,139	371,890	341,777	96,903	30,113	206,327	743,336	627,696	5,748
$50,000 under $100,000	270,900	1,413,435	1,316,314	79,003	97,121	62,936	793,102	5,161	293,457	265,179	19,729	28,278	113,750	788,282	922,038	7,481
$100,000 under $200,000	51,198	782,149	736,896	14,068	45,253	7,130	196,490	1,264	118,876	105,414	2,049	13,462	26,157	353,410	597,648	4,055
$200,000 under $500,000	10,873	541,475	518,237	3,017	23,238	946	40,284	251	64,133	59,837	249	4,296	5,974	117,495	365,913	1,491
$500,000 under $1,000,000	1,622	281,286	266,643	449	14,644	119	5,110	26	30,053	27,361	34	2,692	902	20,886	124,875	338
$1,000,000 or more	699	411,923	390,862	195	21,061	53	2,428	14	42,641	41,064	20	1,578	403	11,077	160,008	98
Taxable returns, total	15,999,552	9,371,267	8,472,317	6,955,897	898,949	10,430,916	17,098,272	80,949	3,132,939	2,732,887	5,331,250	400,053	1,619,454	3,651,345	3,782,517	25,748
No adjusted gross income	714	5,984	4,852	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	130,693	6,076	4,667	37,908	1,409	29,431	595	-	963	619	19,170	344	(*)	(*)	(*)	-
$2,000 under $3,000	631,052	48,922	39,024	272,701	9,898	230,940	17,776	141	12,399	9,490	180,678	2,908	(*)	(*)	(*)	-
$3,000 under $4,000	728,211	88,226	72,853	326,139	15,373	302,429	56,907	268	22,189	16,415	214,606	5,774	10,968	308	1,531	21
$4,000 under $5,000	880,958	147,600	125,512	374,184	22,088	427,136	113,925	389	46,750	38,552	265,327	8,198	21,025	2,267	5,347	2
$5,000 under $6,000	887,131	174,734	140,294	418,649	34,439	486,365	189,300	449	55,875	38,704	307,497	17,171	25,173	5,178	6,752	2
$6,000 under $7,000	813,716	181,239	148,367	398,117	32,872	479,373	257,240	889	62,284	46,096	310,051	16,187	45,985	13,009	15,271	33
$7,000 under $8,000	943,356	208,821	167,500	527,666	41,320	638,912	451,531	985	86,142	67,684	436,593	18,458	45,819	15,750	20,163	93
$8,000 under $9,000	949,012	241,742	203,095	515,972	38,646	679,439	572,419	1,450	100,329	77,072	417,831	23,256	66,873	35,525	24,212	43
$9,000 under $10,000	994,245	247,244	198,288	554,273	48,956	740,487	746,261	3,152	114,876	88,334	468,363	26,542	84,765	50,995	35,897	277
$10,000 under $11,000	895,568	232,271	196,937	363,177	35,335	693,482	775,453	2,862	114,267	94,327	305,551	19,940	67,797	44,973	33,475	42
$11,000 under $12,000	813,478	221,436	190,513	337,412	30,924	623,191	781,513	3,211	111,906	92,347	278,928	19,559	73,012	56,874	40,745	86
$12,000 under $13,000	784,756	220,831	194,430	318,195	26,401	625,927	883,488	3,750	124,470	107,113	268,604	17,358	69,644	62,523	39,546	183
$13,000 under $14,000	748,417	225,584	193,802	290,755	31,781	597,044	939,118	4,968	125,021	107,859	244,294	17,163	63,080	65,821	38,311	141
$14,000 under $15,000	720,977	237,578	212,840	295,157	24,738	571,073	988,378	5,455	133,320	119,101	243,840	14,219	70,977	88,289	45,941	260
$15,000 under $20,000	2,447,220	985,996	879,473	991,425	106,524	1,895,178	4,188,181	18,890	543,464	481,419	810,930	62,044	287,786	423,209	244,237	1,801
$20,000 under $25,000	1,133,271	719,199	659,828	439,116	59,370	781,244	2,400,891	10,899	349,858	318,453	323,576	31,406	202,437	419,040	228,597	1,891
$25,000 under $30,000	513,112	505,626	462,062	187,854	43,564	291,441	1,154,344	6,311	205,746	187,049	116,554	18,697	129,137	332,899	203,355	1,656
$30,000 under $50,000	647,554	1,241,886	1,149,063	210,044	92,824	266,475	1,543,026	10,130	371,827	341,760	96,711	30,068	206,327	743,336	627,696	5,748
$50,000 under $100,000	270,810	1,413,398	1,316,279	78,989	97,118	62,934	793,102	5,160	293,456	265,179	19,728	28,277	113,749	788,282	922,037	7,481
$100,000 under $200,000	51,194	782,146	736,894	14,066	45,252	7,130	196,490	1,264	118,876	105,414	2,049	13,462	26,157	353,410	597,648	4,055
$200,000 under $500,000	10,868	541,441	518,203	3,017	23,238	946	40,284	251	64,133	59,837	249	4,296	5,973	117,468	365,911	1,491
$500,000 under $1,000,000	1,620	281,276	266,633	449	14,644	119	5,110	26	30,053	27,361	34	2,692	901	20,859	124,849	338
$1,000,000 or more	699	411,923	390,862	195	21,061	53	2,428	14	42,641	41,064	20	1,578	403	11,077	160,008	98
Total nontaxable returns	953,523	141,249	117,214	264,507	24,037	111,381	6,013	1,411	14,277	10,875	65,419	3,399	6,240	508	1,268	3
Returns under $5,000	3,212,351	400,190	332,739	1,231,782	67,451	1,080,167	193,935	1,665	93,165	72,876	732,170	20,289	36,679	3,061	8,428	29
Returns $5,000 under $10,000	4,689,746	1,086,255	884,668	2,453,661	201,587	3,044,454	2,218,384	7,402	424,415	322,089	1,952,478	102,325	271,630	120,678	102,971	450
Returns $10,000 under $15,000	3,972,214	1,141,508	991,804	1,608,830	149,704	3,111,756	4,368,056	20,321	609,476	521,202	1,341,793	88,274	344,510	318,480	198,019	713
Returns $15,000 or more	5,078,764	6,884,566	6,380,322	1,926,131	504,244	3,305,920	10,323,909	52,976	2,020,158	1,827,591	1,370,228	192,566	972,875	3,209,635	3,474,367	24,559

Footnotes at end of table.

Table 3.24--RETURNS WITH TAX DUE AT TIME OF FILING: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns by type of taxpayment--Continued																	
	Income tax withheld and payments on 1971 declaration--Continued				Payments on 1971 declaration and no income tax withheld							Neither income tax withheld nor payments on 1971 declaration						
	Total	Amount paid at time of filing	Balance due after remittance[1]		Number of returns	Payments on 1971 declaration	Total other payments[2]	Tax due at time of filing				Number of returns	Total other payments[2]	Tax due at time of filing				
			Number of returns	Amount				Total	Amount paid at time of filing	Balance due after remittance[1]				Total	Amount	Balance due after remittance[1]		
										Number of returns	Amount					Number of returns	Amount	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
All returns, total	2,431,981	2,323,718	653,320	108,262	1,936,515	5,078,933	8,014	2,257,381	2,141,562	384,150	115,815	2,848,569	46,909	1,675,945	1,380,493	786,265	295,450	
No adjusted gross income	(*)	(*)	(*)	(*)	1,427	1,169	9	1,121	1,016	(*)	(*)	29,817	752	6,731	5,332	9,480	1,398	
$1 under $1,000			(*)	(*)	3,039	139	-	113	113			119,627	582	7,871	7,159	19,917	712	
$1,000 under $2,000	343	334	(*)	(*)	15,721	1,739	14	781	725	3,433	56	324,457	1,857	25,975	22,731	57,622	3,244	
$2,000 under $3,000			(*)	(*)	49,973	6,123	126	3,739	2,760	8,418	979	511,023	3,525	53,775	44,456	122,892	9,318	
$3,000 under $4,000	976	867	10,260	109	75,410	15,136	150	5,542	5,153	15,474	389	450,786	3,966	79,844	67,511	113,078	12,333	
$4,000 under $5,000	1,247	1,211	10,757	36	139,648	35,865	54	16,857	15,648	31,004	1,209	374,577	4,517	101,525	84,422	96,048	17,103	
$5,000 under $6,000	3,605	3,341	12,358	265	147,303	59,021	177	24,690	22,808	29,819	1,882	258,559	3,807	100,128	83,369	79,516	16,759	
$6,000 under $7,000	5,392	5,089	17,766	303	150,896	77,282	196	28,343	26,519	26,246	1,824	162,093	3,473	92,716	77,335	49,426	15,380	
$7,000 under $8,000	7,486	6,729	18,570	757	146,210	98,788	194	31,211	27,857	29,504	3,353	125,914	3,203	88,978	69,574	46,764	19,404	
$8,000 under $9,000	11,551	10,997	37,742	554	114,868	88,456	168	35,796	34,179	31,243	1,617	93,941	3,462	96,752	83,108	31,492	13,645	
$9,000 under $10,000	18,556	17,184	37,729	1,372	103,670	85,174	168	40,442	35,203	20,399	5,239	70,208	2,292	76,195	59,288	32,609	16,908	
$10,000 under $11,000	18,303	16,393	22,710	1,910	82,915	83,319	350	30,929	29,531	15,936	1,398	53,790	1,733	69,765	57,530	20,279	12,235	
$11,000 under $12,000	18,751	17,250	27,891	1,501	77,736	85,705	160	34,752	31,557	17,750	3,195	41,361	2,055	56,983	50,131	13,337	6,852	
$12,000 under $13,000	19,817	18,608	27,106	1,209	58,837	74,979	120	27,068	25,381	11,814	1,687	32,256	1,525	50,061	43,864	11,901	6,196	
$13,000 under $14,000	19,333	18,401	22,153	932	60,278	86,629	145	31,838	30,944	10,321	893	28,995	1,243	49,834	36,932	14,432	12,902	
$14,000 under $15,000	23,680	21,917	32,101	1,762	54,389	81,411	211	32,275	30,346	8,332	1,929	25,391	982	48,643	41,816	10,974	6,827	
$15,000 under $20,000	122,368	116,356	114,773	6,012	197,262	388,517	681	156,652	145,616	38,961	11,035	68,036	3,233	164,054	136,606	27,034	27,448	
$20,000 under $25,000	124,947	120,579	81,788	4,368	116,952	324,568	461	132,460	125,714	22,405	6,745	33,147	2,071	112,662	95,234	11,573	17,428	
$25,000 under $30,000	111,051	105,947	52,452	5,104	76,192	277,014	428	112,235	105,530	12,626	6,705	16,504	776	76,705	63,648	6,223	13,057	
$30,000 under $50,000	331,657	318,988	76,609	12,669	154,216	912,662	985	386,284	368,138	27,933	18,146	20,738	1,209	152,226	120,277	8,875	31,949	
$50,000 under $100,000	509,802	485,208	38,979	24,594	87,938	1,205,970	1,152	509,440	486,377	17,857	23,063	6,276	522	100,737	79,550	2,438	21,187	
$100,000 under $200,000	356,424	343,886	8,224	12,539	17,036	575,343	874	270,894	260,146	3,496	10,748	875	96	35,953	27,449	299	8,504	
$200,000 under $500,000	289,746	279,909	1,873	9,837	3,799	297,385	784	172,952	166,657	846	6,295	154	25	14,644	11,834	49	2,810	
$500,000 under $1,000,000	165,087	157,495	279	7,592	569	104,885	295	79,459	75,975	130	3,484	32	2	6,687	5,812	6	875	
$1,000,000 or more	271,273	256,604	115	14,669	231	111,654	112	91,508	87,669	59	3,839	12	1	6,501	5,525	1	976	
Taxable returns, total	2,430,686	2,323,134	649,282	107,556	1,864,784	5,064,773	7,639	2,250,428	2,135,949	368,818	114,478	2,084,398	31,336	1,557,218	1,280,353	606,547	276,861	
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	
$1 under $1,000	-	-	-	-	(*)	(*)	-	(*)	(*)	-	-	(*)	-	(*)	(*)	(*)	(*)	
$1,000 under $2,000	-	-	-	-	(*)	(*)	-	(*)	(*)	5,725	857	97,499	43	4,934	3,874	18,455	1,060	
$2,000 under $3,000	(*)	(*)	(*)	(*)	37,190	4,685	46	3,036	2,185			361,504	758	33,443	27,313	86,298	6,130	
$3,000 under $4,000	830	755	9,694	75	60,382	12,641	72	4,468	4,087	14,014	381	354,432	1,573	60,740	51,597	87,825	9,143	
$4,000 under $5,000	1,205	1,169	10,474	36	125,362	32,715	21	15,417	14,612	27,013	805	307,435	2,336	84,228	71,178	71,370	13,049	
$5,000 under $6,000	3,585	3,321	12,308	265	144,272	58,256	141	24,119	22,238	28,612	1,881	231,341	2,493	91,155	76,032	70,232	15,123	
$6,000 under $7,000	5,391	5,088	17,766	303	145,670	75,468	154	27,551	25,727	25,897	1,824	142,688	2,211	86,014	71,455	44,403	14,558	
$7,000 under $8,000	7,449	6,698	18,287	751	144,252	98,054	164	30,964	27,627	29,153	3,337	114,253	2,286	84,265	65,492	43,633	18,774	
$8,000 under $9,000	11,538	10,985	37,676	554	114,506	88,258	153	35,742	34,125	31,175	1,617	88,194	2,973	94,133	80,914	29,290	13,219	
$9,000 under $10,000	17,940	17,184	35,730	757	103,081	84,966	153	40,247	35,067	19,998	5,180	65,912	1,922	74,182	57,704	30,182	16,477	
$10,000 under $11,000	18,303	16,393	22,710	1,910	82,388	83,196	335	30,805	29,407	15,875	1,398	51,901	1,527	68,896	56,809	19,041	12,087	
$11,000 under $12,000	18,751	17,250	27,891	1,501	77,640	85,670	158	34,733	31,538	17,728	3,195	39,635	1,941	56,047	49,378	12,865	6,669	
$12,000 under $13,000	19,817	18,608	27,106	1,209	57,850	74,418	107	26,972	25,294	10,967	1,678	31,335	1,434	49,572	43,415	11,518	6,157	
$13,000 under $14,000	19,333	18,401	22,153	932	60,059	86,561	145	31,778	30,934	10,179	844	28,234	1,139	49,451	36,609	14,129	12,842	
$14,000 under $15,000	23,680	21,917	32,101	1,762	54,170	81,340	211	32,217	30,288	8,332	1,929	24,757	932	48,361	41,534	10,884	6,827	
$15,000 under $20,000	122,368	116,356	114,773	6,012	197,255	388,513	681	156,650	145,615	38,959	11,035	67,001	3,083	163,515	136,083	26,763	27,432	
$20,000 under $25,000	124,947	120,579	81,788	4,368	116,769	324,047	460	131,877	125,707	22,235	6,170	32,821	2,067	112,516	95,090	11,517	17,426	
$25,000 under $30,000	111,051	105,947	52,452	5,104	76,190	277,010	428	112,235	105,529	12,626	6,705	16,344	761	76,595	63,537	6,222	13,057	
$30,000 under $50,000	331,657	318,988	76,609	12,669	154,177	912,625	985	386,272	368,127	27,929	18,145	20,575	1,193	152,130	120,188	8,795	31,942	
$50,000 under $100,000	509,802	485,208	38,978	24,594	87,928	1,205,965	1,152	509,439	486,376	17,857	23,063	6,199	517	100,701	79,517	2,426	21,184	
$100,000 under $200,000	356,424	343,886	8,224	12,539	17,036	575,343	874	270,894	260,146	3,496	10,748	871	96	35,951	27,448	297	8,503	
$200,000 under $500,000	289,714	279,877	1,873	9,837	3,799	297,385	784	172,952	166,657	846	6,295	150	25	14,642	11,832	49	2,810	
$500,000 under $1,000,000	165,078	157,486	279	7,592	569	104,885	295	79,459	75,975	130	3,484	31	2	6,687	5,811	6	875	
$1,000,000 or more	271,273	256,604	115	14,669	231	111,654	112	91,508	87,669	59	3,839	12	1	6,501	5,525	1	976	
Total nontaxable returns	1,294	587	4,038	707	71,731	14,162	373	6,955	5,613	15,332	1,339	764,171	15,571	118,729	100,140	179,718	18 588	
Returns under $5,000	3,152	2,838	22,102	314	285,218	60,171	353	28,152	25,414	58,473	2,739	1,810,287	15,198	275,720	231,612	419,037	44,109	
Returns $5,000 under $10,000	46,589	43,339	124,165	3,250	662,947	408,721	902	160,482	146,566	137,211	13,915	710,715	16,236	454,769	372,674	239,807	82,096	
Returns $10,000 under $15,000	99,884	92,570	131,961	7,314	334,155	412,043	987	156,862	147,759	64,153	9,103	181,793	7,538	275,286	230,273	70,923	45,013	
Returns $15,000 or more	2,282,356	2,184,973	375,092	97,383	654,195	4,197,998	5,772	1,911,884	1,821,823	124,313	90,061	145,774	7,936	670,169	545,935	56,498	124,234	

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes returns of taxpayers electing to have their tax computed by the Internal Revenue Service. They were to be billed for the balance due.

[2] Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, and other prepayments.

Table 3.25--RETURNS WITH NEITHER TAX DUE AT TIME OF FILING NOR OVERPAYMENT: TYPE OF TAXPAYMENT BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts in thousands of dollars]

Size of adjusted gross income	Total number of returns	Returns by type of taxpayment											
		Income tax withheld and no payments on 1971 declaration			Income tax withheld and payments on 1971 declaration				Payments on 1971 declaration and no income tax withheld			Neither income tax withheld nor payments on 1971 declaration	
		Number of returns	Income tax withheld	Total other payments[1]	Number of returns	Income tax withheld	Payments on 1971 declaration	Total other payments[1]	Number of returns	Payments on 1971 declaration	Total other payments[1]	Number of returns	Total other payments[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	2,350,327	108,435	99,649	325	11,072	13,840	16,510	136	12,931	15,316	1	2,217,889	311
No adjusted gross income	181,289	-	-	-	(*)	(*)	(*)	-	(*)	(*)	-	181,179	39
$1 under $1,000	524,026	-	-	-	-	-	-	-	(*)	(*)	-	523,460	-
$1,000 under $2,000	575,862	-	-	-	-	-	-	-	-		-	575,862	59
$2,000 under $3,000	449,783				(*)	(*)	(*)	-			-	432,663	29
$3,000 under $4,000	318,652	32,828	7,116	6	-	-	-	-	5,927	1,089	-	304,027	-
$4,000 under $5,000	117,154				(*)	(*)	(*)	-			-	109,555	14
$5,000 under $6,000	59,970				-	-	-	-			-	47,651	(*)
$6,000 under $7,000	24,821	18,201	11,041	-	(*)	(*)	(*)	-			-	14,424	-
$7,000 under $8,000	18,940				(*)	(*)	(*)	-	4,658	3,436	-		
$8,000 under $9,000	16,873				(*)	(*)	(*)	-			-	15,183	-
$9,000 under $10,000	13,790	25,216	20,343	18	(*)	(*)	(*)	-			-	4,094	-
$10,000 under $11,000	11,278	6,262	8,019	-	(*)	(*)	(*)	-	(*)	(*)	-	4,137	-
$11,000 under $12,000	6,666	4,935	7,097	33	(*)	(*)	(*)	-	(*)	(*)	-	(*)	-
$12,000 under $13,000	4,796	3,985	6,294	-	(*)	(*)	(*)	-	(*)	(*)	-	(*)	-
$13,000 under $14,000	2,332	1,612	2,323	19	-	-	-	-	(*)	(*)	-	719	-
$14,000 under $15,000	5,211	4,858	9,224	28	(*)	(*)	(*)	-	-	-		3	-
$15,000 under $20,000	10,985	7,268	16,653	210									
$20,000 under $25,000	3,627	2,343	7,281	10	1,766	3,206	1,260	88			-	1,763	-
$25,000 under $30,000	1,838	724	3,317	1					1,160	3,282	-	459	-
$30,000 under $50,000	1,703	193	809	-	1,295	5,173	3,874	34			-	369	-
$50,000 under $100,000	581	10	132	-	292	1,992	3,141	11	141	1,933	-	813	-
$100,000 under $200,000	98	-	-	-	34	699	721	1	23	858	-	138	-
$200,000 under $500,000	46	-	-	-	12	205	1,593	1	20	2,673	1	41	-
$500,000 under $1,000,000	6	-	-	-	3	44	2,142	1	1	1,530	-	14	-
$1,000,000 or more	(2)	-	-	-	(2)	(2)	(2)	-	(2)	(2)	-	2	-
Taxable returns, total	129,782	108,435	99,649	325	10,473	13,776	16,356	136	10,591	14,704	1	- (*)	(*)
No adjusted gross income	(*)	-	(*)	-	-	-	-	-	(*)	(*)	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$2,000 under $3,000					-	-	-	-	(*)	(*)	-	-	-
$3,000 under $4,000	37,599	32,828	7,116	6	-	-	-	-	(*)	(*)	-	-	-
$4,000 under $5,000					-	-	-	-	(*)	(*)	-	-	-
$5,000 under $6,000	12,552				-	-	-	-	(*)	(*)	-	(*)	(*)
$6,000 under $7,000	10,397	18,201	11,041	-	(*)	(*)	(*)	-	(*)	(*)	-	-	-
$7,000 under $8,000					(*)	(*)	(*)	-	(*)	(*)	-	-	-
$8,000 under $9,000	20,630	25,216	20,343	18	(*)	(*)	(*)	-	-	-	-	-	-
$9,000 under $10,000	9,696				(*)	(*)	(*)	-	(*)	(*)	-	-	-
$10,000 under $11,000	7,141	6,262	8,019	-	(*)	(*)	(*)	-	(*)	(*)	-	-	-
$11,000 under $12,000	5,219	4,935	7,097	33	(*)	(*)	(*)	-	-	-	-	-	-
$12,000 under $13,000	4,791	3,985	6,294	-	(*)	(*)	(*)	-	-	-	-	-	-
$13,000 under $14,000	1,612	1,612	2,323	19	-	-	-	-	-	-	-	-	-
$14,000 under $15,000	5,208	4,858	9,224	28	(*)	(*)	(*)	-	-	-	-	-	-
$15,000 under $20,000	8,885	7,268	16,653	210									
$20,000 under $25,000	3,168	2,343	7,281	10	1,766	3,206	1,260	88			-	-	-
$25,000 under $30,000	1,459	724	3,317	1					811	3,077	-	-	-
$30,000 under $50,000	888	193	809	-	1,295	5,173	3,874	34			-	-	-
$50,000 under $100,000	443	10	132	-	292	1,992	3,141	11	141	1,933	-	-	-
$100,000 under $200,000	55	-	-	-	34	699	721	1	21	857	-	-	-
$200,000 under $500,000	32	-	-	-	12	205	1,593	1	20	2,673	1	-	-
$500,000 under $1,000,000	4	-	-	-	3	44	2,142	1	1	1,530	-	-	-
$1,000,000 or more	(2)	-	-	-	(2)	(2)	(2)	-	(2)	(2)	-	-	-
Total nontaxable returns	2,220,545	-	-	-	(*)	(*)	(*)	-	2,340	610		2,217,606	141
Returns under $5,000	2,166,766	32,828	7,116	6	(*)	(*)	(*)	-	6,593	1,280	-	2,126,746	142
Returns $5,000 under $10,000	134,394	43,417	31,385	18	(*)	(*)	(*)	-	4,658	3,437	-	81,352	(*)
Returns $10,000 under $15,000	30,283	21,652	32,956	80	(*)	(*)	(*)	-	(*)	(*)	-	6,192	-
Returns $15,000 or more	18,884	10,538	28,191	221	3,402	11,318	12,730	136	1,345	10,275	1	3,599	-

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Comprised of excess social security taxes withheld, nonhighway Federal gasoline tax, tax withheld by regulated investment companies, and nonspecified refundable taxes withheld.

[2]Included in above adjusted gross income class to avoid disclosure.

Table 3.26--TAX PREFERENCES OR ADDITIONAL TAX FOR TAX PREFERENCES: SELECTED TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples-- Money amounts in thousands of dollars]

Size of adjusted gross income	Returns with tax preferences or additional tax							
	Number of returns	Adjusted gross income	Taxable income	Amount of preferences	Income tax after credits		Additional tax	
					Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	100,458	10,484,028	8,141,649	6,328,454	91,793	3,722,810	24,447	169,462
Returns with tax preferences, total	99,617	10,453,483	8,123,115	6,328,454	91,319	3,716,822	23,606	168,282
No adjusted gross income	3,708	-421,536	-	273,784	-	-	1,698	11,666
$1 under 10,000	2,223	10,675	2,632	49,721	882	250	406	1,650
$10,000 under $15,000	2,599	32,070	15,037	43,723	2,070	2,517	373	1,275
$15,000 under $20,000	2,445	43,343	20,315	70,711	2,120	3,682	769	1,819
$20,000 under $30,000	8,493	211,839	134,671	172,585	7,725	27,248	842	4,217
$30,000 under $40,000	9,739	341,515	246,492	224,157	9,239	59,514	1,239	4,130
$40,000 under $50,000	9,261	419,414	306,417	248,923	8,985	81,140	1,002	4,050
$50,000 under $100,000	31,683	2,256,820	1,691,129	1,165,004	31,243	576,126	6,602	20,963
$100,000 under $500,000	27,198	4,970,071	3,744,659	2,466,740	26,828	1,809,848	9,173	63,149
$500,000 under $1,000,000	1,555	1,055,908	795,784	637,790	1,527	477,771	958	19,498
$1,000,000 or more	713	1,533,365	1,165,981	975,314	700	678,726	544	35,865
Returns without tax preferences but with additional tax[1]	841	30,545	18,533	-	474	5,987	841	1,179

Size of adjusted gross income	Returns with additional tax						
	Number of returns	Adjusted gross income	Taxable income	Amount of preferences	Income tax after credits		Additional tax
					Number of returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total	24,447	4,114,499	3,081,262	4,053,389	20,095	1,578,264	169,462
Returns with tax preferences, total	23,606	4,083,954	3,062,729	4,053,389	19,621	1,572,277	168,282
No adjusted gross income	1,698	-131,000	-	184,697	-	-	11,666
$1 under 10,000	406	1,898	101	28,916	37	8	1,650
$10,000 under $15,000	373	4,636	1,021	24,553	181	144	1,275
$15,000 under $20,000	769	13,419	5,377	42,629	618	926	1,819
$20,000 under $30,000	842	20,811	6,592	68,641	481	1,045	4,217
$30,000 under $40,000	1,239	43,061	20,365	82,971	839	3,828	4,130
$40,000 under $50,000	1,002	46,283	21,241	75,790	842	4,436	4,050
$50,000 under $100,000	6,602	478,047	322,551	509,779	6,298	95,500	20,963
$100,000 under $500,000	9,173	1,862,269	1,341,066	1,577,934	8,856	638,051	63,149
$500,000 under $1,000,000	958	657,946	505,951	537,957	935	300,632	19,498
$1,000,000 or more	544	1,086,586	838,464	919,522	534	527,707	35,865
Returns without tax preferences but with additional tax[1]	841	30,545	18,533	-	474	5,987	1,179

[1] Returns with additional tax for tax preferences but no Form 4625 attached.

NOTE: Amount detail may not add to total because of rounding.

Section 4

Taxpayers Age 65 or Over; Retirement Income Credit

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This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 and over, and those on which the retirement income credit was claimed. Most, but not all, of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Table 4A.--COMPARISON OF ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME OR LOSS AND TAX ITEMS

[All figures are estimates based on samples--Data are in thousands]

Item	All returns					All joint returns				
	Total		Returns of taxpayers age 65 or over			Total		Returns of taxpayers age 65 or over		
	Amount	Percent adjusted gross income	Amount	Percent of-- Adjusted gross income	Percent of-- Income for all returns[1]	Amount	Percent of adjusted gross income	Amount	Percent of-- Adjusted gross income	Percent of-- Income for all joint returns[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Adjusted gross income less deficit	673,619,046	100.0	55,265,581	100.0	8.2	525,241,745	100.0	37,731,364	100.0	7.2
Sources of income:										
Salaries and wages (gross)	564,967,294	83.9	18,752,079	33.9	3.3	441,195,647	84.0	14,897,933	39.5	3.4
Business or profession net profit less net loss	32,038,344	4.8	2,611,230	4.7	8.2	29,247,203	5.6	2,204,152	5.8	7.5
Farm net profit less net loss	2,187,999	0.3	223,774	0.4	10.2	2,018,176	0.4	164,885	0.4	8.2
Partnership net profit less net loss	10,802,991	1.6	1,230,549	2.2	11.4	9,947,187	1.9	997,604	2.6	10.0
Sales of capital assets net gain less net loss	13,155,001	2.0	4,102,497	7.4	31.2	10,810,304	2.1	2,924,517	7.8	27.1
Dividends in adjusted gross income	15,671,048	2.3	8,001,301	14.5	51.1	9,938,715	1.9	4,222,153	11.2	42.5
Interest received	24,731,456	3.7	10,847,075	19.6	43.9	16,546,715	3.2	6,377,302	16.9	38.5
Rent net income less net loss	2,587,400	0.4	1,965,972	3.6	76.0	1,763,918	0.3	1,229,229	3.3	69.7
Royalty net income less net loss	858,886	0.1	391,483	0.7	45.6	614,708	0.1	238,592	0.6	38.8
Pensions and annuities in adjusted gross income	9,292,720	1.4	6,176,781	11.2	66.5	6,434,123	1.2	4,051,939	10.7	63.0
All other sources, income less loss[2]	6,167,799	0.9	1,298,764	2.4	21.1	4,280,160	0.8	704,436	1.9	16.5
Statutory adjustments[3]	8,847,885	1.3	336,105	0.6	3.8	7,561,096	1.4	281,560	0.7	3.7
Taxable income	413,986,534	61.5	31,542,621	57.1	7.6	326,475,641	62.2	21,928,480	58.1	6.7
Income tax after credits	85,239,774	12.7	7,884,535	14.3	9.2	67,787,508	12.9	5,524,083	14.6	8.1
Additional tax for tax preferences	169,462	[4]	35,134	0.1	20.7	149,859	[4]	27,801	0.1	18.6
Total income tax	85,409,236	12.7	7,919,670	14.3	9.3	67,937,365	12.9	5,551,884	14.7	8.2
Total tax liability[5]	87,469,042	13.0	8,112,616	14.7	9.3	69,748,912	13.3	5,708,353	15.1	8.2

[1] Includes adjustments and tax items listed in stub of table.
[2] Includes Small Business Corporation net income less net loss, estates and trusts net income less net loss, sales of property other than capital assets net gain less net loss, State income tax refunds, alimony, other income or loss, and income type not specified.
[3] Includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employed retirement deduction.
[4] Less than 0.05 percent.
[5] The sum of income tax after credits plus self-employemnt tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.
NOTE: Estimates may not add to total because of rounding.

Table 4B.--RETURNS AND ADJUSTED GROSS INCOME FOR ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--data are in thousands]

Size of adjusted gross income	All returns				Returns of taxpayers age 65 or over			
	Returns		Adjusted gross income (less deficit)		Returns		Adjusted gross income (less deficit)	
	Number	Percent of total	Amount	Percent of total	Number	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	74,576	100.0	673,619,046	100.0	6,761	100.0	55,265,581	100.0
No adjusted gross income	430	0.6	-2,715,111	-	81	1.2	-389,329	-
$1 under $600	2,962	4.0	1,021,947	0.2	157	2.3	53,580	0.1
$600 under $1,000	2,455	3.3	1,960,847	0.3	140	2.1	112,079	0.2
$1,000 under $2,000	5,959	8.0	8,874,780	1.3	663	9.8	1,030,546	1.9
$2,000 under $3,000	5,370	7.2	13,330,979	2.0	856	12.7	2,147,350	3.9
$3,000 under $4,000	5,052	6.8	17,685,709	2.6	882	13.1	3,085,678	5.6
$4,000 under $5,000	4,927	6.6	22,166,967	3.3	718	10.6	3,218,677	5.8
$5,000 under $6,000	4,592	6.2	25,218,808	3.7	562	8.3	3,075,003	5.6
$6,000 under $7,000	4,255	5.7	27,644,579	4.1	407	6.0	2,637,101	4.8
$7,000 under $8,000	4,398	5.9	32,916,524	4.9	365	5.4	2,718,686	4.9
$8,000 under $9,000	4,189	5.6	35,597,608	5.3	258	3.8	2,181,589	3.9
$9,000 under $10,000	4,009	5.4	38,065,290	5.7	255	3.8	2,416,310	4.4
$10,000 under $11,000	3,687	4.9	38,699,686	5.7	204	3.0	2,139,173	3.9
$11,000 under $12,000	3,283	4.4	37,738,196	5.6	162	2.4	1,858,759	3.4
$12,000 under $13,000	2,904	3.9	36,263,482	5.4	111	1.6	1,378,804	2.5
$13,000 under $14,000	2,546	3.4	34,348,209	5.1	115	1.7	1,559,865	2.8
$14,000 under $15,000	2,184	2.9	31,653,846	4.7	96	1.4	1,385,934	2.5
$15,000 under $20,000	6,454	8.7	110,314,579	16.4	288	4.3	4,961,386	9.0
$20,000 under $25,000	2,378	3.2	52,524,308	7.8	140	2.1	3,100,455	5.6
$25,000 under $30,000	969	1.3	26,320,898	3.9	87	1.3	2,373,614	4.3
$30,000 under $50,000	1,078	1.4	40,169,501	6.0	125	1.8	4,754,503	8.6
$50,000 under $100,000	405	0.5	26,694,891	4.0	67	1.0	4,494,749	8.1
$100,000 under $200,000	73	0.1	9,532,788	1.4	18	0.3	2,360,783	4.3
$200,000 under $500,000	15	[1]	4,274,524	0.6	5	0.1	1,437,660	2.6
$500,000 under $1,000,000	2	[1]	1,472,924	0.2	1	[1]	553,596	1.0
$1,000,000 or more	1	[1]	1,842,287	0.3	[2]	[1]	619,030	1.1
Returns under $5,000	27,155	36.4	62,326,118	9.3	3,497	51.7	9,258,582	16.8
Returns $5,000 under $10,000	21,443	28.8	159,442,808	23.7	1,846	27.3	13,028,689	23.6
Returns $10,000 under $15,000	14,604	19.6	178,703,419	26.5	687	10.2	8,322,535	15.1
Returns $15,000 or more	11,374	15.3	273,146,701	40.5	730	10.8	24,655,777	44.6

[1] Less than 0.05 percent.
[2] Less than 500.
NOTE: Amount detail may not add to total because of rounding.

Table 4C.--RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER: ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY MARITAL STATUS, SEX, AND AGE

[All figures are estimates based on samples--data are in thousands]

Marital status, age exemptions by sex of taxpayer	Number of returns	Adjusted gross income	Total deductions	Exemptions				Taxable income	Tax preferences	Income tax after credits	Additional tax for tax preferences	Total income tax
				Total		Taxpayers[1]						
				Number	Amount	Number	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	6,761	[1]55,265,581	13,229,197	19,954	13,460,958	10,628	7,170,730	31,542,621	1,610,362	7,884,535	35,134	7,919,668
Joint returns of husbands and wives, total	3,847	37,731,364	8,259,332	13,914	9,388,439	7,694	5,191,579	21,928,480	1,231,331	5,524,083	27,801	5,551,883
Both 65 or over	1,909	18,629,417	4,234,815	7,730	5,216,713	3,817	3,487,757	10,296,678	682,515	2,735,446	13,862	2,749,307
Man 65 or over; woman under 65	1,647	16,178,292	3,460,346	5,273	3,557,534	3,293	1,310,327	9,821,599	506,407	2,400,415	13,205	2,413,620
Woman 65 or over; man under 65	291	2,923,656	564,170	910	614,190	583	393,495	1,810,203	42,409	388,224	733	388,956
Separate returns of husbands and wives, total	125	657,216	165,550	293	197,605	145	97,634	370,639	27,613	112,387	677	113,065
Men	77	408,191	105,431	177	119,392	91	61,204	231,109	15,750	65,068	562	65,630
Women	47	249,025	60,119	116	78,213	54	36,430	139,530	11,863	47,319	115	47,435
Returns of heads of households, total	125	949,635	220,524	316	213,221	125	84,152	545,673	29,604	134,760	428	135,188
Men	47	373,726	76,790	130	87,818	47	31,677	225,871	13,081	56,234	111	56,345
Women	78	575,909	143,734	186	125,403	78	52,475	319,802	16,523	78,526	317	78,843
Returns of surviving spouses, total	22	101,234	38,958	60	39,118	22	14,756	34,774	860	7,405	2	7,406
Men	7	60,173	25,669	24	16,437	7	5,021	19,656	234	4,922	2	4,923
Women	14	41,061	13,289	36	22,681	14	9,735	15,118	626	2,483	-	2,483
Returns of single persons, total	2,643	15,826,131	4,544,833	5,371	3,622,579	2,643	1,782,609	8,663,056	320,954	2,105,900	6,228	2,112,126
Men	670	4,397,537	1,162,560	1,363	919,132	670	451,972	2,584,938	112,952	656,855	2,612	659,466
Women	1,973	11,428,594	3,382,273	4,008	2,703,447	1,973	1,330,637	6,078,118	208,002	1,449,045	3,616	1,452,660

[1] Adjusted gross income less deficit.
NOTE: Amount detail may not add to total because of rounding.

Returns with Age Exemptions

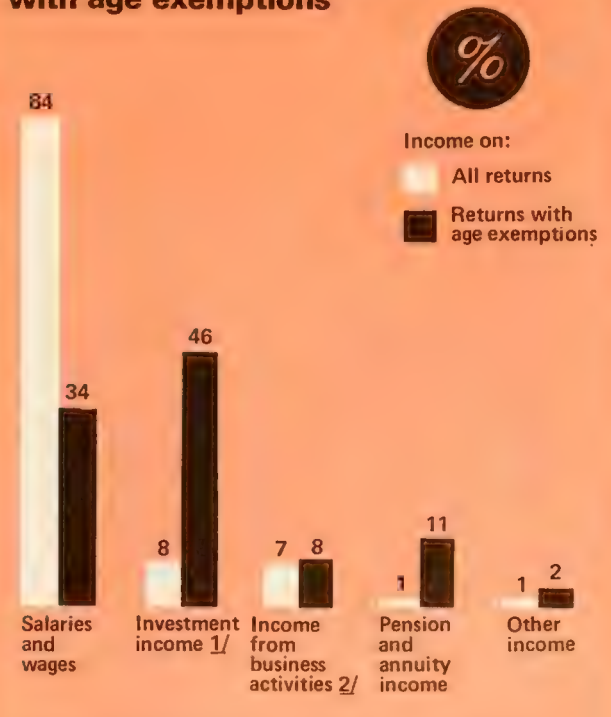
Persons age 65 and over benefit from certain special tax provisions under the Internal Revenue Code. For 1971 these included an additional $675 exemption for each taxpayer age 65 or over, the exclusion of all or part of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, did not have to be reported on income tax returns. Tables 4A through 4C compare data from returns of taxpayers age 65 and over to those from all returns.

Tax year 1971 was the second straight year in which the number of returns filed by persons age 65 and over declined (see table 4D). This drop was part of the continuing effect of the especially liberal filing requirements for elder taxpayers included in the Tax Reform Act of 1969. Prior to 1970, an individual age 65 or over did not have to file a return if his income was under $1,200. In the case of a married couple where both members were age 65 or over, a return still had to be filed if either partner had an income of $1,200 or more. Beginning with 1970, the filing requirement for single persons age 65 or over was $2,300, whereas a married couple both in that age group did not have to file a return until their combined income reached $3,500, even if only one member of the couple was receiving that income. For a married couple, with one member under 65, the other 65 or over, the filing requirement became $2,900.

The reason the filing requirement was abolished for older persons with incomes below these levels was that the increased exemption deduction and low-income allowance made them nontaxable in any case. Table 4D shows that the reduction in the return count for older persons was confined to nontaxable returns.

Chart 4A

Percentage distribution of adjusted gross income: all returns and returns with age exemptions



1/ Includes dividends, interest, and net income from sales of capital assets, rents, and royalties.

2/ Includes net income from a business, profession, farm, partnership, and small business corporation.

Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits. A complete explanation of the credit and eligibility for claiming it is provided in the "Explanation of Classifications and Terms."

The base for the retirement income credit was reduced by amounts received under the Social Security Act. Therefore, the decrease in the retirement income credit claimed from $168 million for 1970 to $133 million for 1971 was related to increases in Social Security benefits paid for that year.

Table 4D. --ALL RETURNS AND RETURNS OF TAXPAYERS AGE 65 OR OVER, 1969, 1970, AND 1971

[All figures are estimates based on samples--data are in thousands]

Item	1969	Percent change, 1969 to 1970	1970	Percent change, 1970 to 1971	1971
	(1)	(2)	(3)	(4)	(5)
All returns, total.....	75,834	-2.0	74,280	+0.4	74,576
Taxable.....	63,721	-6.9	59,317	+1.0	59,916
Nontaxable.....	12,113	+23.5	14,962	-2.0	14,660
Returns of taxpayers age 65 or over, total..	7,181	-3.7	6,913	-2.2	6,761
Taxable.....	4,637	-4.0	4,452	+1.2	4,507
Nontaxable.....	2,544	-3.3	2,461	-8.4	2,254

Chart 4B

Retirement income credit: 1954-1971

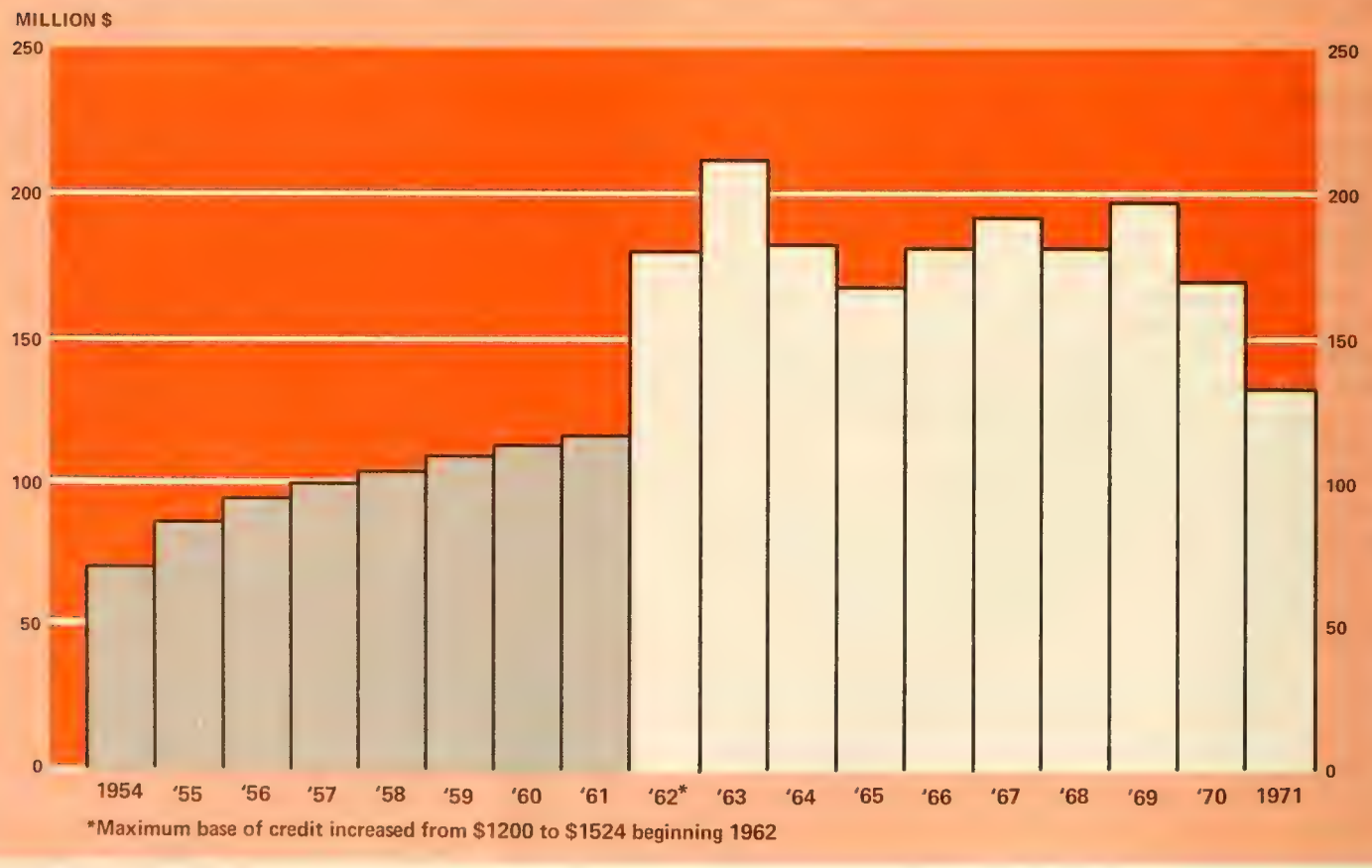


Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	6,761,427	[1]55,265,581	3,212,789	18,752,078	581,484	2,960,869	130,176	349,639	250,052	618,065	173,930	394,291	213,312	1,591,139	66,426	360,590
No adjusted gross income	81,104	-389,329	7,483	36,859	5,462	10,915	23,357	130,599	1,105	1,787	29,880	115,639	2,348	11,819	2,927	94,255
$1 under $1,000	296,544	165,659	86,975	52,077	43,950	21,683	13,569	10,716	34,275	13,848	19,309	18,734	12,845	6,321	8,428	6,424
$1,000 under $2,000	662,957	1,030,546	264,144	341,178	68,743	71,468	7,934	6,174	47,291	42,335	19,290	17,199	10,831	13,354		
$2,000 under $3,000	855,804	2,147,350	361,164	615,814	57,018	77,598	9,174	11,201	26,519	34,146	18,538	23,363	13,977	24,898		
$3,000 under $4,000	882,478	3,085,678	309,862	721,947	47,314	83,026	7,838	5,928	27,792	32,581	16,266	15,204	16,625	18,943	4,441	2,198
$4,000 under $5,000	718,403	3,218,677	323,226	944,453	43,219	89,792	10,095	10,343	17,870	30,423	12,059	16,394	8,109	17,195		
$5,000 under $6,000	562,147	3,075,003	287,513	1,052,227	34,573	96,223	7,539	9,781	14,392	38,435	7,765	12,141	10,264	13,244	6,563	7,771
$6,000 under $7,000	407,039	2,637,101	227,916	1,069,645	30,241	92,906	5,326	8,566	8,999	22,014	4,224	6,355	6,426	37,079	3,570	6,078
$7,000 under $8,000	364,648	2,718,686	182,834	1,085,918	26,869	95,633	4,155	4,233	11,101	34,769	7,279	11,576	11,431	28,027		
$8,000 under $9,000	257,561	2,181,589	165,516	1,016,437	22,668	94,080	5,272	6,936	10,368	40,955	5,578	9,201	9,499	44,338	5,827	1,808
$9,000 under $10,000	255,064	2,416,310	157,307	1,089,076	19,088	79,728	3,092	3,821	6,819	21,394	3,775	7,411	8,562	37,428		
$10,000 under $11,000	203,921	2,139,173	124,429	1,015,253	18,931	97,080	3,201	8,148	5,651	28,785	3,780	6,415	2,726	7,012	2,799	8,575
$11,000 under $12,000	161,961	1,858,759	98,375	842,766	16,193	88,887	2,911	5,340	5,575	23,488	2,970	6,128	6,712	22,177		
$12,000 under $13,000	110,620	1,378,804	65,291	662,597	13,360	66,958	2,381	5,497	3,385	14,306	2,682	5,060	4,482	17,668	5,220	13,694
$13,000 under $14,000	115,275	1,559,865	71,458	738,866	11,434	71,214	1,700	2,076	2,556	12,056	1,917	4,842	5,990	25,397		
$14,000 under $15,000	95,625	1,385,934	63,749	666,841	9,927	66,275	2,407	4,640	3,392	20,202	1,915	5,410	3,686	9,408		
$15,000 under $20,000	288,412	4,961,386	168,727	2,044,000	35,470	278,815	5,964	11,784	9,098	54,315	5,272	16,885	15,619	104,168	5,542	33,203
$20,000 under $25,000	139,598	3,100,455	78,989	1,035,196	22,201	229,167	4,463	11,722	4,248	35,258	2,357	8,937	14,168	103,799	3,076	10,739
$25,000 under $30,000	86,613	2,373,614	48,460	779,319	13,814	187,538	2,349	7,160	3,120	25,083	1,845	6,747	7,793	62,650	3,655	13,397
$30,000 under $50,000	124,965	4,754,503	66,728	1,191,641	25,916	501,679	3,726	18,446	3,578	39,584	3,484	23,734	19,755	225,542	6,379	27,479
$50,000 under $100,000	66,845	4,494,749	38,005	1,059,490	11,934	384,399	2,179	16,330	2,191	36,846	2,222	21,744	15,240	372,579	4,884	38,808
$100,000 under $200,000	17,698	2,360,783	10,795	460,271	2,490	123,289	1,025	16,786	539	10,162	1,005	18,193	4,723	222,831	1,990	41,213
$200,000 under $500,000	4,999	1,437,660	3,089	180,112	557	38,661	367	14,549	157	4,457	387	11,306	1,225	111,022	854	34,054
$500,000 under $1,000,000	830	553,596	541	33,073	83	8,950	94	9,900	18	479	98	3,897	200	31,896	190	12,000
$1,000,000 or more	316	619,030	213	17,022	29	4,905	58	8,963	13	357	33	1,776	76	22,344	81	8,894
Taxable returns, total	4,507,153	[1]50,285,879	2,398,930	17,440,535	374,019	2,704,051	66,623	186,851	124,820	505,990	76,420	202,137	171,557	1,525,174	51,243	253,001
No adjusted gross income	178	-22,093	114	4,243	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	109	16,185
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-		
$2,000 under $3,000	229,046	607,821	93,764	182,252	8,529	12,689	(*)	(*)	3,113	4,258	(*)	(*)	(*)	(*)	3,718	820
$3,000 under $4,000	524,450	1,842,386	192,008	462,011	20,846	37,225	2,548	1,063	13,603	17,226	8,968	6,650	12,625	8,196		
$4,000 under $5,000	577,182	2,596,652	275,243	851,794	33,598	66,657	7,354	8,908	14,614	26,616	8,913	12,306	7,760	16,900		
$5,000 under $6,000	523,836	2,864,872	271,882	1,022,347	32,022	89,331	6,402	7,474	13,824	36,211	7,416	11,022	9,271	12,201		
$6,000 under $7,000	388,718	2,518,157	225,325	1,050,129	29,767	92,096	4,589	6,587	8,225	20,649	3,851	3,743	6,262	36,575	7,876	10,103
$7,000 under $8,000	351,992	2,625,386	182,812	1,085,643	26,512	95,006	4,155	4,233	10,957	34,155	7,090	9,054	11,409	27,691		
$8,000 under $9,000	250,869	2,125,090	165,466	1,016,359	21,975	92,351	5,270	6,928	10,368	40,955	5,577	9,182	9,499	44,338	5,827	1,808
$9,000 under $10,000	250,718	2,374,398	155,021	1,070,622	19,084	79,477	2,808	3,369	6,757	20,858	3,772	7,154	8,558	37,409		
$10,000 under $11,000	200,896	2,107,551	124,284	1,014,371	18,876	96,509	3,201	8,148	5,508	28,565	3,778	6,137	2,725	6,986	4,308	6,453
$11,000 under $12,000	161,468	1,853,136	98,233	840,994	15,984	87,590	2,769	5,235	5,575	23,488	2,828	6,042	6,712	22,177		
$12,000 under $13,000	109,058	1,359,386	64,482	654,676	13,294	66,212	2,356	5,346	3,385	14,306	2,616	4,870	4,482	17,668	3,540	10,662
$13,000 under $14,000	114,442	1,548,484	70,625	734,735	11,434	71,214	1,699	2,031	2,556	12,056	1,917	4,842	5,990	25,397		
$14,000 under $15,000	94,809	1,373,928	63,739	666,836	9,785	64,897	2,407	4,640	3,392	20,202	1,763	4,803	3,676	8,687		
$15,000 under $20,000	286,459	4,929,695	168,315	2,038,431	35,414	278,121	5,897	10,691	9,098	54,315	5,135	15,923	15,616	104,139	5,474	32,925
$20,000 under $25,000	139,036	3,088,286	78,603	1,031,484	22,196	228,507	4,450	10,747	4,247	35,173	2,334	7,787	13,977	102,437	2,889	8,745
$25,000 under $30,000	85,778	2,350,894	48,360	777,893	13,711	185,607	2,347	6,833	3,119	25,060	1,845	6,747	7,625	62,646	3,428	8,843
$30,000 under $50,000	124,022	4,718,320	66,182	1,186,230	25,913	501,611	3,668	17,919	3,554	39,406	3,482	23,447	19,539	224,234	6,161	25,442
$50,000 under $100,000	66,459	4,469,884	37,879	1,057,289	11,903	383,695	2,132	15,444	2,191	36,846	2,156	20,376	15,185	371,434	4,820	36,392
$100,000 under $200,000	17,627	2,351,606	10,769	458,976	2,485	122,779	1,016	16,516	539	10,162	1,000	17,676	4,710	222,325	1,979	39,865
$200,000 under $500,000	4,972	1,430,395	3,076	179,391	555	38,595	365	14,287	157	4,457	384	11,081	1,223	110,997	842	33,864
$500,000 under $1,000,000	826	550,940	538	32,994	83	8,950	94	9,900	18	479	97	3,894	198	31,887	190	12,000
$1,000,000 or more	314	614,181	212	17,021	28	4,555	58	8,963	13	357	33	1,776	76	22,344	81	8,894
Total nontaxable returns	2,254,274	[1]4,979,706	813,859	1,311,545	207,465	256,817	63,553	162,788	125,232	112,074	97,510	192,155	41,755	65,965	15,183	107,586
Returns under $5,000	3,497,290	9,258,582	1,352,854	2,712,328	265,706	354,483	71,967	174,961	154,852	155,120	115,342	206,533	64,735	92,529	15,796	102,878
Returns $5,000 under $10,000	1,846,459	13,028,689	1,021,086	5,313,303	133,439	458,569	25,384	33,338	51,679	157,566	28,621	46,684	46,182	160,115	15,960	15,657
Returns $10,000 under $15,000	687,402	8,322,535	423,302	3,926,324	69,845	390,415	12,600	25,700	20,559	98,837	13,264	27,855	23,596	81,663	8,019	22,268
Returns $15,000 or more	730,276	24,655,777	415,547	6,800,125	112,494	1,757,403	20,225	115,640	22,962	206,541	16,703	113,218	78,799	1,256,830	26,651	219,786

Footnotes at end of table.

Table 4.1—RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Small Business Corporations				Sales of capital assets, net gains						Sales of capital assets net loss		Sales of property *other* than capital assets			
	Net profit		Net loss		Total		Reported on schedule D		Capital gain distributions reported on schedule D		Number of returns	Amount	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	42,907	391,266	13,856	117,754	1,538,795	4,348,656	1,270,660	4,285,846	277,815	62,806	322,832	246,159	76,967	116,642	26,135	66,699
No adjusted gross income	(*)	(*)	759	35,660	17,886	59,996	17,532	59,978	(*)	(*)	4,708	29,958	1,790	2,518	2,846	26,209
$1 under $1,000	-	-	(*)	(*)	32,757	11,919	25,280	11,533	7,477	385	6,565	4,635	(*)	(*)	4,829	7,781
$1,000 under $2,000	(*)	(*)	-	-	75,520	34,389	61,287	32,091	14,233	2,298	14,702	10,653	6,973	1,117		
$2,000 under $3,000	-	-	(*)	(*)	117,173	53,674	83,629	50,382	33,610	3,293	26,713	16,907	7,888	3,304		
$3,000 under $4,000	(*)	(*)	(*)	(*)	148,182	97,752	118,295	95,256	29,887	2,496	25,196	17,663	4,893	2,971	5,030	1,525
$4,000 under $5,000	(*)	(*)	(*)	(*)	130,735	102,935	101,498	100,139	29,803	2,796	16,735	9,509	4,977	9,101		
$5,000 under $6,000			(*)	(*)	133,868	144,637	112,246	141,591	23,621	3,046	21,856	12,103	(*)	(*)		
$6,000 under $7,000			(*)	(*)	88,444	84,452	73,420	82,046	15,024	2,406	16,132	11,796	4,871	3,703		
$7,000 under $8,000	10,859	23,457	(*)	(*)	92,629	136,193	77,878	135,220	16,749	973	13,121	9,427	(*)	(*)	4,905	5,635
$8,000 under $9,000			-	-	71,018	107,784	53,474	105,503	17,827	2,281	9,479	5,909	6,217	5,889		
$9,000 under $10,000			(*)	(*)	69,874	96,943	56,617	92,608	15,399	4,336	14,988	9,903	3,253	12,673		
$10,000 under $11,000	(*)	(*)			51,338	87,123	44,220	85,262	7,118	1,861	12,680	9,941	5,029	6,617	1,196	768
$11,000 under $12,000	-	-			53,756	103,242	42,511	97,296	11,671	5,945	11,301	6,957	2,527	3,711		
$12,000 under $13,000	(*)	(*)	1,221	4,903	31,127	64,222	28,415	64,057	2,854	165	6,949	3,464	1,795	4,041		
$13,000 under $14,000	(*)	(*)			39,768	98,921	34,196	90,441	5,715	8,479	8,182	5,907	2,138	947	1,143	939
$14,000 under $15,000	(*)	(*)	-	-	29,136	65,634	23,927	63,673	5,923	1,960	7,832	4,557	1,431	2,131		
$15,000 under $20,000	3,546	7,110			117,445	350,414	99,923	343,848	17,993	6,566	31,490	20,821	5,466	8,014	1,659	5,170
$20,000 under $25,000	2,354	15,487	1,918	8,808	67,433	237,190	58,651	233,778	9,169	3,411	18,701	13,672	2,902	6,019	869	2,156
$25,000 under $30,000	2,209	15,750			44,811	215,893	39,703	210,128	5,159	5,765	13,166	9,225	3,119	7,453	856	1,459
$30,000 under $50,000	6,702	101,985	1,234	7,590	69,646	495,607	63,505	493,435	6,230	2,172	23,055	17,436	3,423	11,119	1,046	5,354
$50,000 under $100,000	4,328	96,510	1,176	9,577	39,630	516,690	38,052	514,930	1,762	1,760	14,468	11,597	2,145	9,183	974	3,150
$100,000 under $200,000	1,341	63,824	394	8,330	11,981	370,909	11,793	370,634	197	275	3,736	3,149	793	4,745	488	2,435
$200,000 under $500,000	353	37,168	183	5,398	3,708	347,541	3,680	347,468	34	72	914	817	295	4,141	218	2,548
$500,000 under $1,000,000	49	11,881	43	1,951	675	201,741	674	201,740	2	1	116	109	73	2,047	57	1,049
$1,000,000 or more	14	5,114	31	19,071	255	262,855	254	262,809	4	45	47	44	37	1,657	19	521
Taxable returns, total	36,066	376,680	8,736	60,238	1,178,509	4,078,297	978,354	4,022,896	209,486	55,396	255,566	174,983	55,782	105,994	13,928	28,826
No adjusted gross income	(*)	(*)	(*)	(*)	158	15,155	158	15,155	-	-	-	-	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$2,000 under $3,000	-	-	-	-	23,252	6,106	12,833	5,398	10,419	709	10,975	7,892	-	-	-	-
$3,000 under $4,000	(*)	(*)	(*)	(*)	81,268	47,560	64,647	46,261	16,621	1,299	12,418	6,777	2,690	799	(*)	(*)
$4,000 under $5,000	(*)	(*)	(*)	(*)	92,217	83,520	71,683	81,449	20,817	2,071	13,909	8,704	4,410	9,024	(*)	(*)
$5,000 under $6,000	-	-	(*)	(*)	124,889	137,548	103,267	134,502	23,621	3,046	17,082	10,967	(*)	(*)		
$6,000 under $7,000	(*)	(*)	(*)	(*)	78,993	78,293	64,111	75,905	14,882	2,388	11,993	8,455	4,871	3,703		
$7,000 under $8,000	(*)	(*)	(*)	(*)	90,017	134,134	75,266	133,161	16,749	973	13,121	9,427	(*)	(*)	4,548	3,623
$8,000 under $9,000	(*)	(*)	-	-	66,621	87,978	49,077	85,697	17,827	2,281	9,193	5,625	6,217	5,889		
$9,000 under $10,000	(*)	(*)	(*)	(*)	65,825	94,053	52,568	89,717	15,399	4,336	14,704	9,898	3,251	12,620		
$10,000 under $11,000	(*)	(*)			50,357	85,471	43,241	83,610	7,116	1,861	12,680	9,941	5,027	6,599		
$11,000 under $12,000	-	-			53,472	102,095	42,227	96,149	11,671	5,945	11,301	6,957	2,527	3,711		
$12,000 under $13,000	(*)	(*)	1,221	4,903	30,395	63,413	27,683	63,248	2,854	165	6,949	3,464	1,729	4,029	2,337	1,706
$13,000 under $14,000	(*)	(*)			39,768	98,921	34,196	90,441	5,715	8,479	8,181	5,906	2,138	947		
$14,000 under $15,000	(*)	(*)	-	-	29,126	65,625	23,917	63,664	5,923	1,960	7,832	4,557	1,431	2,131		
$15,000 under $20,000	3,546	7,110			115,892	343,123	99,048	336,741	17,315	6,382	31,488	20,820	5,333	7,949	1,659	5,170
$20,000 under $25,000	2,354	15,487	1,904	8,435	67,227	235,491	58,445	232,079	9,169	3,411	18,518	13,489	2,901	5,860	700	1,630
$25,000 under $30,000	2,209	15,750			43,981	214,977	38,873	209,211	5,159	5,765	13,164	9,223	3,117	7,367	806	1,435
$30,000 under $50,000	6,702	101,985	1,210	6,626	69,057	489,143	62,916	486,971	6,230	2,172	22,881	17,262	3,396	10,652	1,046	5,354
$50,000 under $100,000	4,302	96,448	1,162	9,542	39,422	514,627	37,844	512,867	1,762	1,760	14,388	11,519	2,121	9,160	963	3,070
$100,000 under $200,000	1,341	63,824	390	7,874	11,947	369,634	11,759	369,359	197	275	3,722	3,140	790	4,742	485	2,372
$200,000 under $500,000	353	37,168	181	5,393	3,697	346,998	3,669	346,926	34	72	904	807	294	4,132	216	2,481
$500,000 under $1,000,000	49	11,881	42	1,858	673	201,676	672	201,675	2	1	116	109	73	2,047	57	1,049
$1,000,000 or more	14	5,114	30	5,071	254	262,739	253	262,693	4	45	47	44	37	1,657	19	521
Total nontaxable returns	6,841	14,585	5,120	57,515	360,286	270,363	292,306	262,949	68,329	7,411	67,266	71,177	21,185	10,646	12,207	37,871
Returns under $5,000	8,690	6,694	3,358	40,992	522,253	360,666	407,521	349,379	115,364	11,287	94,619	89,324	27,911	19,829	12,705	35,515
Returns under $10,000	10,859	23,456	(*)	(*)	455,833	570,010	373,635	556,967	88,620	13,043	75,576	49,138	17,883	24,988	4,905	5,636
Returns under $15,000	2,462	6,285	1,221	4,903	205,125	419,140	173,269	400,730	33,281	18,411	46,944	30,826	12,920	17,447	2,339	1,707
Returns $15,000 or more	20,896	354,829	4,979	60,725	355,584	2,998,839	316,235	2,978,770	40,550	20,069	105,693	76,869	18,253	54,377	6,186	23,841

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Dividends in adjusted gross income		Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,264,377	8,001,301	5,669,787	10,847,075	2,287,159	6,176,781	1,242,524	2,276,771	374,027	310,799	182,373	403,184	3,125	11,701
No adjusted gross income	9,992	27,236	40,726	61,688	3,128	6,384	9,819	14,200	20,222	38,874	3,310	8,132	(*)	(*)
$1 under $1,000	22,122	8,219	159,302	63,242	25,755	11,649	55,263	24,466	19,347	9,516	10,967	2,640	-	-
$1,000 under $2,000	105,796	54,886	478,330	302,283	115,518	107,071	145,230	100,806	27,533	12,119	10,953	3,158	-	-
$2,000 under $3,000	211,034	147,171	711,367	667,826	274,837	408,084	160,221	156,220	44,327	22,697	11,538	10,437	-	-
$3,000 under $4,000	265,525	235,450	765,510	1,003,247	361,105	711,416	164,198	206,713	41,216	27,052	16,030	8,796	-	-
$4,000 under $5,000	215,490	215,373	608,965	918,019	321,977	718,955	115,151	164,978	32,189	13,007	18,652	11,610	-	-
$5,000 under $6,000	194,707	242,240	492,265	725,507	242,683	663,411	83,864	101,858	19,384	11,740	10,237	2,535	-	-
$6,000 under $7,000	139,465	191,201	353,065	546,556	162,323	499,075	61,338	93,628	24,837	10,794	7,337	13,057	-	-
$7,000 under $8,000	112,752	199,255	310,296	569,346	150,012	470,641	58,872	119,054	24,291	18,963	10,884	3,478	-	-
$8,000 under $9,000	86,930	136,673	209,588	355,236	87,722	284,363	47,844	93,774	14,530	6,880	6,234	11,948	-	-
$9,000 under $10,000	92,455	234,943	215,479	452,021	90,373	278,342	51,092	97,615	18,891	12,099	8,031	19,503	-	-
$10,000 under $11,000	79,137	167,616	182,442	372,303	75,876	286,748	32,458	76,841	12,213	10,206	6,436	14,343	-	-
$11,000 under $12,000	74,135	178,763	146,138	341,827	51,817	195,400	24,769	36,592	5,396	4,290	5,156	15,140	-	-
$12,000 under $13,000	43,336	126,916	98,637	258,846	35,179	127,645	20,779	41,929	9,054	5,170	4,598	12,936	-	-
$13,000 under $14,000	49,579	157,129	103,776	230,739	38,453	160,884	18,391	63,357	5,988	6,639	2,901	10,226	-	-
$14,000 under $15,000	47,533	148,247	88,788	243,378	33,375	133,451	17,587	46,756	5,391	3,171	3,485	1,802	(*)	(*)
$15,000 under $20,000	163,270	641,761	275,500	923,944	91,658	392,721	59,206	186,836	18,639	16,963	11,397	36,541	(*)	(*)
$20,000 under $25,000	100,618	534,635	135,774	571,063	45,678	214,915	34,268	117,593	7,778	9,451	8,338	18,461	512	1,003
$25,000 under $30,000	66,516	464,846	83,838	389,909	25,246	132,162	20,918	83,562	5,277	7,272	5,460	9,886	408	1,805
$30,000 under $50,000	102,254	942,789	121,843	816,517	31,688	183,740	35,491	182,768	9,600	20,670	10,708	48,723	324	936
$50,000 under $100,000	59,238	1,102,498	65,085	583,278	16,741	122,047	19,252	179,041	5,259	17,978	6,248	53,792	668	1,344
$100,000 under $200,000	16,604	764,403	17,156	245,451	4,499	47,751	4,895	58,166	1,816	10,538	2,407	39,218	144	1,796
$200,000 under $500,000	4,776	572,621	4,807	124,381	1,231	15,968	1,296	19,883	658	9,682	843	28,854	90	920
$500,000 under $1,000,000	804	222,541	803	42,077	203	2,690	244	7,108	129	2,758	165	7,345	27	1,746
$1,000,000 or more	309	283,889	307	38,391	82	1,268	78	3,027	62	2,270	58	10,623	5	96
Taxable returns, total	1,791,960	7,492,727	3,958,566	9,215,560	1,677,102	5,074,033	766,988	1,802,598	241,226	210,338	125,364	373,466	3,091	11,063
No adjusted gross income	136	3,507	156	4,075	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $3,000	59,220	44,459	191,101	199,330	93,072	136,020	27,790	23,284	8,279	4,047	(*)	(*)	-	-
$3,000 under $4,000	166,031	145,025	451,888	630,533	206,671	387,859	74,884	89,401	23,284	8,546	10,263	6,923	-	-
$4,000 under $5,000	170,521	175,483	481,647	728,639	238,606	513,019	86,988	128,879	23,061	10,783	11,433	8,663	-	-
$5,000 under $6,000	183,140	231,339	458,867	670,121	218,998	590,107	76,600	85,401	19,318	10,959	5,323	1,830	-	-
$6,000 under $7,000	132,489	164,933	337,169	519,568	153,505	458,116	58,992	88,277	24,411	10,447	5,130	11,906	-	-
$7,000 under $8,000	106,289	170,114	305,686	553,956	143,711	427,977	56,688	118,261	24,291	18,963	10,884	3,478	-	-
$8,000 under $9,000	84,588	121,983	204,895	350,802	85,647	281,421	45,843	80,932	14,530	6,880	6,233	11,948	-	-
$9,000 under $10,000	88,172	222,818	211,143	436,359	90,372	278,339	51,026	97,569	16,892	10,969	8,029	19,503	-	-
$10,000 under $11,000	76,831	159,400	179,468	363,202	73,741	278,963	31,650	74,700	12,211	10,201	6,436	14,343	-	-
$11,000 under $12,000	73,926	177,882	145,645	341,219	51,675	195,308	24,627	36,570	5,395	4,285	5,156	15,140	-	-
$12,000 under $13,000	42,670	126,755	97,075	257,988	33,708	124,323	20,092	41,533	9,052	5,163	4,532	12,934	-	-
$13,000 under $14,000	48,914	148,362	103,111	230,687	38,452	160,880	18,390	63,356	5,988	6,639	2,901	10,226	-	-
$14,000 under $15,000	46,717	148,073	87,972	238,656	32,711	133,204	16,913	41,263	5,391	3,171	3,485	1,802	(*)	(*)
$15,000 under $20,000	161,993	633,281	273,887	914,098	91,253	390,783	58,730	186,533	18,585	16,584	10,925	36,358	(*)	(*)
$20,000 under $25,000	100,062	529,824	135,216	569,638	45,668	214,680	33,758	114,150	7,776	9,439	8,313	18,434	512	1,003
$25,000 under $30,000	65,684	455,323	83,006	379,439	24,925	130,404	20,861	83,532	5,277	7,272	5,410	9,617	408	1,805
$30,000 under $50,000	101,334	931,130	120,922	805,098	31,688	183,740	35,465	181,462	9,583	20,311	10,673	48,675	324	936
$50,000 under $100,000	58,852	1,087,224	64,732	577,665	16,664	121,278	19,147	177,455	5,204	17,444	6,186	53,228	666	1,323
$100,000 under $200,000	16,535	759,493	17,094	242,963	4,491	47,493	4,882	58,096	1,800	10,366	2,394	39,089	144	1,796
$200,000 under $500,000	4,749	567,019	4,782	122,846	1,227	15,934	1,293	19,868	652	8,708	838	28,603	90	920
$500,000 under $1,000,000	800	220,948	799	41,345	203	2,690	240	6,991	129	2,758	164	7,345	27	1,746
$1,000,000 or more	307	267,028	305	36,868	82	1,268	78	3,027	62	2,270	58	10,623	5	96
Total nontaxable returns	472,417	508,572	1,711,221	1,631,514	610,057	1,102,746	475,536	474,171	132,801	100,460	57,009	29,720	(*)	(*)
Returns under $5,000	829,959	688,335	2,764,200	3,016,305	1,102,320	1,963,558	649,882	667,383	184,834	123,265	71,450	44,773	(*)	(*)
Returns $5,000 under $10,000	626,309	1,004,312	1,580,693	2,648,665	733,113	2,195,832	303,010	505,930	101,933	60,475	42,723	50,521	-	-
Returns $10,000 under $15,000	293,720	778,671	619,781	1,447,094	234,700	904,128	113,984	265,474	38,042	29,477	22,576	54,446	(*)	(*)
Returns $15,000 or more	514,389	5,529,983	705,113	3,735,010	217,026	1,113,262	175,648	837,983	49,218	97,582	45,624	253,443	3,039	10,911

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Estates and trusts				State income tax refunds		Alimony		Other income (net)		Statutory adjustments			
	Net income		Net loss								Total		Sick pay exclusion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	207,893	701,809	4,036	17,742	359,329	43,985	6,887	14,676	461,104	232,584	238,534	336,105	67,084	100,071
No adjusted gross income	577	3,315	(*)	(*)	(*)	(*)	(*)	(*)	9,309	-152,591	1,468	7,948	-	-
$1 under $1,000	566	244	-	-	(*)	(*)	-	-	20,991	3,046	(*)	(*)	-	-
$1,000 under $2,000	10,276	7,624	(*)	(*)	7,461	241	(*)	(*)	33,551	20,004	8,122	17,429	16,679	31,565
$2,000 under $3,000	9,128	13,430	-	-	25,584	1,489	(*)	(*)	51,600	15,809	11,251	9,934		
$3,000 under $4,000	19,690	30,866	-	-	36,809	2,329	-	-	51,270	19,016	18,273	24,357		
$4,000 under $5,000	16,271	39,003	-	-	32,395	1,633	-	-	42,304	23,655	17,454	15,353		
$5,000 under $6,000	11,175	14,429	-	-	36,008	1,711	(*)	(*)	32,089	34,811	16,396	12,806	(*)	(*)
$6,000 under $7,000	10,986	12,357	-	-	26,027	1,931	-	-	27,371	31,646	14,374	18,440	(*)	(*)
$7,000 under $8,000	12,700	19,882	-	-	23,301	1,075	(*)	(*)	21,498	22,747	19,305	24,572	11,253	15,588
$8,000 under $9,000	8,703	23,058	(*)	(*)	22,408	1,367	-	-	21,884	17,025	12,524	20,301	(*)	(*)
$9,000 under $10,000	12,278	29,945	-	-	14,606	581	-	-	15,696	6,495	9,247	10,372	(*)	(*)
$10,000 under $11,000	6,813	12,601	-	-	19,458	1,724	-	-	14,855	12,530	7,323	5,629	3,943	3,591
$11,000 under $12,000	5,425	12,283	-	-	11,895	1,148	-	-	16,646	26,082	7,215	6,188		
$12,000 under $13,000	3,135	10,420	(*)	(*)	9,603	830	-	-	6,929	9,947	8,270	14,327		
$13,000 under $14,000	7,417	21,504	-	-	14,017	1,367	(*)	(*)	8,376	6,685	10,312	16,012	3,521	5,010
$14,000 under $15,000	3,748	7,591	-	-	7,896	1,726	-	-	6,893	2,673	8,376	11,531		
$15,000 under $20,000	14,511	44,614	911	1,451	24,748	3,182	-	-	27,446	24,839	24,978	29,913	5,975	5,360
$20,000 under $25,000	13,304	54,354			11,439	2,493	588	4,206	14,873	7,847	11,692	19,927	1,934	4,142
$25,000 under $30,000	9,473	40,722	1,400	4,343	9,547	2,986			9,118	18,979	8,044	14,222	1,858	2,193
$30,000 under $50,000	17,260	131,532			11,932	4,771			13,823	23,609	11,856	23,915	2,102	4,233
$50,000 under $100,000	9,516	79,952	654	2,023	6,385	5,126			10,051	31,654	6,932	18,074	937	1,811
$100,000 under $200,000	3,496	42,826	200	1,133	1,700	2,593	(*)	(*)	3,075	14,189	1,753	6,494	188	376
$200,000 under $500,000	1,144	28,487	83	941	538	2,123	2	22	1,128	5,183	435	2,750	65	143
$500,000 under $1,000,000	215	11,354	13	40	94	744	1	16	220	3,521	72	416	9	21
$1,000,000 or more	86	9,416	10	3,431	31	224	-	-	108	3,183	14	180	-	-
Taxable returns, total	177,186	657,637	3,552	13,701	293,559	38,412	4,604	9,968	313,734	297,770	196,797	271,878	55,104	71,732
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	-	-	(*)	(*)	-	-	-	-
$2,000 under $3,000	2,566	3,125	-	-	8,627	660	-	-	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	16,555	29,955	-	-	19,122	756	-	-	29,717	9,748	(*)	(*)	-	(*)
$4,000 under $5,000	12,275	28,536	-	-	20,550	1,163	-	-	34,526	13,350	16,887	15,127	(*)	(*)
$5,000 under $6,000	11,175	14,429	-	-	34,950	1,511	(*)	(*)	29,663	27,559	14,397	11,775	(*)	(*)
$6,000 under $7,000	8,987	9,714	-	-	21,886	1,512	-	-	25,023	30,574	12,375	14,390	(*)	(*)
$7,000 under $8,000	10,702	15,369	-	-	23,301	1,075	(*)	(*)	21,498	22,747	17,307	24,460	11,253	15,588
$8,000 under $9,000	8,703	23,058	(*)	(*)	22,408	1,367	-	-	21,601	16,726	12,524	20,301	(*)	(*)
$9,000 under $10,000	12,278	29,945	-	-	14,323	553	-	-	15,694	6,518	9,247	10,372	(*)	(*)
$10,000 under $11,000	6,149	11,553	-	-	19,316	1,708	-	-	14,188	7,149	7,323	5,629	3,943	3,591
$11,000 under $12,000	5,425	12,283	-	-	11,895	1,148	-	-	16,646	26,082	7,215	6,188		
$12,000 under $13,000	3,135	10,420	(*)	(*)	9,601	829	-	-	6,263	4,367	8,127	14,284		
$13,000 under $14,000	7,417	21,504	-	-	14,017	1,367	(*)	(*)	8,376	6,685	10,144	14,485	3,378	4,967
$14,000 under $15,000	3,748	7,591	-	-	7,896	1,726	-	-	6,893	2,673	8,366	11,396		
$15,000 under $20,000	14,441	44,536	911	1,451	24,409	3,101	-	-	26,768	24,891	24,978	29,913	5,975	5,360
$20,000 under $25,000	13,290	54,332			11,270	2,488	588	4,206	14,847	8,087	11,680	19,801	1,934	4,142
$25,000 under $30,000	9,252	40,496	1,400	4,343	9,377	2,109			9,068	18,892	8,044	14,222	1,858	2,193
$30,000 under $50,000	16,755	129,332			11,932	4,771			13,820	23,607	11,856	23,915	2,102	4,233
$50,000 under $100,000	9,398	78,842	650	1,436	6,302	4,954			9,977	31,990	6,906	17,993	937	1,811
$100,000 under $200,000	3,478	42,382	200	1,133	1,692	2,538	(*)	(*)	3,063	14,118	1,750	6,492	185	374
$200,000 under $500,000	1,140	28,387	83	941	529	2,014	2	22	1,121	5,178	432	2,733	64	140
$500,000 under $1,000,000	215	11,354	12	38	94	744	1	16	218	3,362	72	416	9	21
$1,000,000 or more	86	9,416	10	3,431	31	224	-	-	108	3,183	14	180	-	-
Total nontaxable returns	30,707	44,173	(*)	(*)	65,770	5,571	2,283	4,708	147,370	-65,190	41,737	64,227	11,980	28,339
Returns under $5,000	56,508	94,483	(*)	(*)	107,696	6,282	(*)	(*)	209,025	-71,061	59,416	80,035	16,679	31,565
Returns $5,000 under $10,000	55,842	99,671	(*)	(*)	122,350	6,665	(*)	(*)	118,538	112,723	71,846	86,491	29,873	41,625
Returns $10,000 under $15,000	26,538	64,399	(*)	(*)	62,869	6,795	(*)	(*)	53,699	57,917	41,496	53,687	7,464	8,600
Returns $15,000 or more	69,005	443,257	3,271	13,361	66,414	24,243	605	4,469	79,842	133,005	65,776	115,890	13,068	18,279

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments--Continued						Total deductions	Standard deduction						Itemized deductions	
	Moving expense deduction		Employee business expense		Self-employed retirement deduction			Total		Low-income allowance		Percentage		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
All returns, total	12,090	11,106	147,087	200,413	15,346	24,515	13,229,197	3,843,393	4,197,547	3,193,505	3,315,404	649,888	882,143	2,836,930	9,031,652
No adjusted gross income	(*)	(*)	1,176	7,218	(*)	(*)	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	6,547	7,072	-	-	302,645	287,223	291,995	287,223	291,995	-	-	9,321	10,650
$1,000 under $2,000	-	-			(*)	(*)	698,607	599,750	615,113	599,467	615,053	(*)	(*)	63,207	83,494
$2,000 under $3,000	(*)	(*)	15,975	18,038	-	-	1,002,275	692,102	716,882	692,102	716,882	-	-	163,702	285,393
$3,000 under $4,000	-	-			(*)	(*)	1,124,064	602,342	629,516	602,342	629,516	-	-	280,136	494,548
$4,000 under $5,000	(*)	(*)	12,541	12,933	(*)	(*)	978,073	378,853	395,829	376,788	394,728	(*)	(*)	339,550	582,245
$5,000 under $6,000	(*)	(*)	5,978	3,853	(*)	(*)	827,154	287,181	299,121	280,502	294,394			274,966	528,033
$6,000 under $7,000	-	-	8,095	10,835	-	-	622,067	176,090	184,775	175,716	184,502	9,790	7,108	230,949	437,292
$7,000 under $8,000	(*)	(*)	6,992	6,046	(*)	(*)	605,639	165,429	172,935	162,692	170,827			199,219	432,704
$8,000 under $9,000	-	-	8,384	9,391	(*)	(*)	478,599	101,956	112,246	16,673	17,507	85,283	94,740	155,605	366,353
$9,000 under $10,000	(*)	(*)	7,852	7,657	(*)	(*)	474,039	124,859	152,390	-	-	124,859	152,390	130,205	321,650
$10,000 under $11,000	-	-	4,620	4,193			426,609	83,991	114,366	-	-	83,991	114,366	119,930	312,243
$11,000 under $12,000	-	-	5,123	3,403			331,745	81,776	120,645	-	-	81,776	120,645	80,185	211,100
$12,000 under $13,000	(*)	(*)	6,984	12,070	2,568	1,993	260,526	48,261	72,072	-	-	48,261	72,072	62,359	188,454
$13,000 under $14,000	-	-	8,347	13,165			256,379	42,867	64,284	-	-	42,867	64,284	72,408	192,095
$14,000 under $15,000	-	-	6,870	10,043			227,756	39,264	58,814	-	-	39,264	58,814	56,361	168,942
$15,000 under $20,000			17,124	21,750	1,680	2,315	814,563	83,049	123,993	-	-	83,049	123,993	205,363	690,570
$20,000 under $25,000	1,316	1,890	8,035	13,395	1,337	1,997	504,715	24,813	37,220	-	-	24,813	37,220	114,785	467,496
$25,000 under $30,000			5,234	10,319	953	1,600	416,313	10,603	15,897	-	-	10,603	15,897	76,010	400,416
$30,000 under $50,000			6,486	12,036	3,246	6,746	812,486	10,504	15,755	-	-	10,504	15,755	114,461	796,731
$50,000 under $100,000			3,382	9,526	2,851	6,558	816,641	2,189	3,267	-	-	2,189	3,267	64,656	813,374
$100,000 under $200,000	66	245	1,012	4,613	593	1,438	501,862	252	373	-	-	252	373	17,446	501,488
$200,000 under $500,000	4	7	261	2,301	121	299	366,761	35	53	-	-	35	53	4,964	366,708
$500,000 under $1,000,000	1	1	56	378	7	16	153,990	4	6	-	-	4	6	826	153,984
$1,000,000 or more	-	-	13	178	1	2	225,689	-	-	-	-	-	-	316	225,689
Taxable returns, total	9,803	10,174	119,764	165,543	15,149	24,428	10,014,314	2,186,397	2,483,099	1,536,895	1,601,169	649,502	881,931	2,320,578	7,531,216
No adjusted gross income	-	-	(*)	(*)	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	-	-	-	-	-	-	1,959	(*)	(*)	1,998	1,049	-	-	(*)	(*)
$2,000 under $3,000	-	-	-	-	-	-	232,809	194,378	196,535	194,378	196,535	-	-	34,668	36,274
$3,000 under $4,000	-	-	(*)	(*)	(*)	(*)	582,560	391,238	407,857	391,238	407,857	-	-	133,212	174,703
$4,000 under $5,000	(*)	(*)	12,541	12,933	(*)	(*)	700,464	333,641	348,356	331,576	347,256	(*)	(*)	243,541	352,108
$5,000 under $6,000	(*)	(*)	3,979	2,821	(*)	(*)	687,481	273,705	284,985	267,026	280,258			250,131	402,495
$6,000 under $7,000	-	-	6,096	6,785	-	-	553,498	173,884	182,459	173,510	182,186	9,790	7,108	214,834	371,039
$7,000 under $8,000	(*)	(*)	4,994	5,934	(*)	(*)	522,165	163,233	170,629	160,496	168,521			188,759	351,536
$8,000 under $9,000	-	-	8,384	9,391	(*)	(*)	422,675	101,956	112,246	16,673	17,507	85,283	94,740	148,913	310,429
$9,000 under $10,000	(*)	(*)	7,852	7,657	(*)	(*)	430,560	124,849	152,378	-	-	124,849	152,378	125,869	278,182
$10,000 under $11,000	-	-	4,620	4,193			396,771	83,991	114,366	-	-	83,991	114,366	116,905	282,405
$11,000 under $12,000	-	-	5,123	3,403			325,989	81,776	120,645	-	-	81,776	120,645	79,692	205,344
$12,000 under $13,000	(*)	(*)	6,984	12,070	2,568	1,993	243,264	48,261	72,072	-	-	48,261	72,072	60,797	171,192
$13,000 under $14,000	-	-	8,179	11,638			244,526	42,867	64,284	-	-	42,867	64,284	71,575	180,242
$14,000 under $15,000	-	-	6,860	9,908			215,226	39,264	58,814	-	-	39,264	58,814	55,545	156,413
$15,000 under $20,000			17,124	21,750	1,680	2,315	784,622	82,980	123,889	-	-	82,980	123,889	203,479	660,733
$20,000 under $25,000	1,316	1,890	8,023	13,269	1,337	1,997	492,559	24,812	37,218	-	-	24,812	37,218	114,224	455,341
$25,000 under $30,000			5,234	10,319	953	1,600	390,163	10,602	15,896	-	-	10,602	15,896	75,176	374,267
$30,000 under $50,000			6,486	12,036	3,246	6,746	778,715	10,482	15,722	-	-	10,482	15,722	113,540	762,993
$50,000 under $100,000			3,356	9,445	2,851	6,558	788,697	2,189	3,267	-	-	2,189	3,267	64,270	785,430
$100,000 under $200,000	66	245	1,012	4,613	593	1,438	490,925	252	373	-	-	252	373	17,375	490,552
$200,000 under $500,000	4	7	259	2,287	121	299	358,337	35	53	-	-	35	53	4,937	358,285
$500,000 under $1,000,000	1	1	56	378	7	16	151,309	4	6	-	-	4	6	822	151,303
$1,000,000 or more	-	-	13	178	1	2	219,040	-	-	-	-	-	-	314	219,040
Total nontaxable returns	(*)	(*)	27,323	34,870	(*)	(*)	3,214,883	1,656,996	1,714,449	1,656,610	1,714,236	(*)	(*)	516,352	1,500,437
Returns under $5,000	(*)	(*)	36,239	45,261	(*)	(*)	4,105,664	2,560,270	2,649,335	2,557,922	2,648,175	2,348	1,160	855,916	1,456,329
Returns $5,000 under $10,000	(*)	(*)	37,301	37,782	(*)	(*)	3,007,498	855,515	921,467	635,583	667,229	219,932	254,238	990,944	2,086,031
Returns $10,000 under $15,000	(*)	(*)	31,944	42,874	2,568	1,992	1,503,014	296,159	430,180	-	-	296,159	430,180	391,243	1,072,834
Returns $15,000 or more	1,387	2,143	41,603	74,497	10,789	20,971	4,613,020	131,449	196,563	-	-	131,449	196,563	598,827	4,416,457

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions		Number of returns with no taxable income	Taxable income		Income tax before credits	Tax credits							
							Retirement income credit		Investment credit		Foreign tax credit		Other tax credits	
	Number	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	19,953,884	13,460,958	2,051,642	4,709,785	31,542,621	8,038,292	987,295	110,577	110,104	23,319	54,209	19,659	478	203
No adjusted gross income	238,498	160,566	81,104	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	830,703	560,607	296,544	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	1,758,146	1,184,752	658,960	(*)	(*)	90	-	-	-	-	-	-	-	-
$2,000 under $3,000	2,279,084	1,537,311	571,677	284,127	80,746	11,606	67,082	2,766	-	-	-	-	-	-
$3,000 under $4,000	2,507,617	1,691,761	302,228	580,250	457,517	66,684	156,014	12,377	(*)	(*)	-	-	-	-
$4,000 under $5,000	2,183,919	1,472,941	82,531	635,872	816,558	122,390	168,491	13,339	10,051	498	(*)	(*)	-	-
$5,000 under $6,000	1,682,124	1,134,711	21,054	541,093	1,153,277	180,148	114,537	13,164	9,193	1,010	(*)	(*)	-	-
$6,000 under $7,000	1,238,291	835,552	9,129	397,910	1,187,191	189,256	77,265	10,932	6,707	636	-	-	-	-
$7,000 under $8,000	1,095,116	738,901	8,461	356,187	1,405,078	231,677	66,422	9,375	4,954	545	(*)	(*)	-	-
$8,000 under $9,000	773,709	522,235	6,690	250,871	1,195,550	203,715	55,477	7,257	12,792	1,866	(*)	(*)	(*)	(*)
$9,000 under $10,000	788,938	532,461	4,283	250,781	1,422,076	244,764	43,262	5,743	4,437	2,127	(*)	(*)	-	-
$10,000 under $11,000	624,517	421,308	2,168	201,753	1,297,135	227,906	32,604	4,441	3,773	608	2,920	61	-	-
$11,000 under $12,000	511,427	345,070	2,881	161,532	1,183,793	210,672	29,410	4,192	2,768	553			-	-
$12,000 under $13,000	343,321	231,724		109,809	889,038	161,990	18,101	2,577	2,584	414			-	-
$13,000 under $14,000	369,449	249,302		114,440	1,057,141	196,342	19,940	3,178	2,441	423			-	-
$14,000 under $15,000	310,140	209,126		94,819	951,067	180,156	16,640	2,804	2,073	510	3,176	249	-	-
$15,000 under $20,000	935,281	631,121	1,558	286,854	3,522,510	701,110	50,098	7,952	9,880	2,327	4,743	1,207	-	-
$20,000 under $25,000	454,857	306,998	538	139,060	2,290,200	493,508	22,957	3,412	6,338	1,419	5,327	853	(*)	(*)
$25,000 under $30,000	292,636	197,502	670	85,943	1,765,422	409,666	14,056	1,912	5,755	1,860	5,059	573	(*)	(*)
$30,000 under $50,000	423,697	286,077	616	124,349	3,659,821	994,146	21,264	3,219	10,890	2,096	9,528	4,033	-	-
$50,000 under $100,000	230,390	155,562	386	66,459	3,527,886	1,272,485	9,982	1,396	8,595	2,674	8,684	3,780	(*)	(*)
$100,000 under $200,000	60,987	41,166	105	17,593	1,821,462	843,504	2,708	388	3,366	1,820	3,938	3,628	39	15
$200,000 under $500,000	17,117	11,557	45	4,954	1,062,274	590,768	797	121	1,183	1,041	1,416	2,967	14	74
$500,000 under $1,000,000	2,871	1,939	6	824	397,870	244,412	130	22	237	482	303	515	2	82
$1,000,000 or more	1,049	708	8	308	398,343	261,297	58	10	104	288	128	1,244	1	2
Taxable returns, total	13,201,931	8,906,343	393	4,506,760	31,396,272	8,016,151	793,325	92,461	101,236	21,527	51,639	17,430	478	203
No adjusted gross income	661	446	178	-	-	-	-	-	-	-	-	-	-	-
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	7,997	3,911	(*)	(*)	(*)	90	-	-	-	-	-	-	-	-
$2,000 under $3,000	460,110	310,167	(*)	229,036	64,856	9,184	11,991	344	-	-	-	-	-	-
$3,000 under $4,000	1,243,123	838,577	(*)	524,428	421,315	61,434	101,183	7,219	(*)	(*)	-	-	-	-
$4,000 under $5,000	1,650,080	1,113,198	(*)	577,181	782,991	117,607	113,435	8,764	6,416	289	(*)	(*)	-	-
$5,000 under $6,000	1,552,814	1,047,714	-	523,836	1,129,677	176,770	100,262	10,382	6,211	414	(*)	(*)	-	-
$6,000 under $7,000	1,172,200	790,940	-	388,718	1,173,719	187,280	68,423	9,147	6,074	445	-	-	-	-
$7,000 under $8,000	1,052,849	710,371	-	351,992	1,392,850	229,825	62,424	8,101	4,757	392	(*)	(*)	-	-
$8,000 under $9,000	750,955	506,876	(*)	250,868	1,195,545	203,715	55,475	7,257	12,791	1,865	(*)	(*)	(*)	(*)
$9,000 under $10,000	773,624	522,124	-	250,718	1,421,714	244,703	43,261	5,743	4,374	2,066	(*)	(*)	-	-
$10,000 under $11,000	613,462	413,854	-	200,896	1,296,926	227,877	31,798	4,414	3,722	607	2,920	61	-	-
$11,000 under $12,000	509,455	343,739	(*)	161,466	1,183,466	210,619	29,410	4,192	2,702	501			-	-
$12,000 under $13,000	337,737	227,955	(*)	109,056	888,233	161,873	17,437	2,498	2,495	376			-	-
$13,000 under $14,000	365,782	246,826	(*)	114,440	1,057,141	196,342	19,940	3,178	2,441	423			-	-
$14,000 under $15,000	308,072	207,730	-	94,809	950,973	180,139	16,640	2,804	2,063	493	3,176	249	-	-
$15,000 under $20,000	928,729	626,698	108	286,444	3,518,452	700,372	50,032	7,945	9,808	2,204	4,405	599	-	-
$20,000 under $25,000	453,056	305,782		139,019	2,290,054	493,484	22,957	3,412	6,309	1,396	5,293	852	(*)	(*)
$25,000 under $30,000	289,747	195,552		85,773	1,765,355	409,653	13,887	1,907	5,754	1,854	5,059	573	(*)	(*)
$30,000 under $50,000	420,612	283,994		123,988	3,655,754	993,268	21,096	3,217	10,866	1,904	9,359	3,350	-	-
$50,000 under $100,000	229,164	154,735		66,422	3,527,110	1,272,178	9,981	1,396	8,572	2,639	8,660	3,509	(*)	(*)
$100,000 under $200,000	60,770	41,020	37	17,590	1,821,244	843,418	2,708	388	3,366	1,820	3,935	3,542	39	15
$200,000 under $500,000	17,029	11,498	21	4,951	1,062,018	590,611	797	121	1,182	1,039	1,413	2,812	14	74
$500,000 under $1,000,000	2,859	1,931	2	824	397,870	244,412	130	22	237	482	303	515	2	82
$1,000,000 or more	1,044	705	6	308	398,343	261,297	58	10	104	288	128	1,244	1	2
Total nontaxable returns	6,751,953	4,554,617	2,051,249	203,025	146,350	22,140	193,970	18,117	8,868	1,792	2,570	2,231	-	-
Returns under $5,000	9,797,967	6,607,938	1,993,044	1,504,246	1,355,487	200,770	391,587	28,482	12,034	620	(*)	(*)	-	-
Returns $5,000 under $10,000	5,578,178	3,763,860	49,617	1,796,842	6,363,172	1,049,561	356,963	46,471	38,083	6,182	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	2,158,854	1,456,529	5,049	682,353	5,378,175	977,066	116,695	17,193	13,639	2,508	6,096	311	-	-
Returns $15,000 or more	2,418,885	1,632,631	3,932	726,344	18,445,789	5,810,896	122,050	18,433	46,348	14,006	39,126	18,801	336	201

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Tax liability												Taxpayments			
	Total		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	4,754,049	8,112,616	4,506,701	7,884,535	4,979	35,134	13,663	3,064	728,561	189,881	(*)	(*)	4,678,147	7,725,151	2,790,475	2,604,765
No adjusted gross income	5,047	2,669	-	-	178	1,539	(*)	(*)	4,640	913	-	-	34,803	13,712	5,647	2,800
$1 under $1,000	37,921	2,001	-	-	-	-	-	-	37,921	2,001	-	-	105,268	7,401	68,057	2,607
$1,000 under $2,000	98,908	8,928	(*)	(*)	(*)	(*)			94,910	8,826	-	-	273,885	26,504	212,947	17,907
$2,000 under $3,000	291,963	17,549	229,036	8,840	(*)	(*)	3,138	413	69,729	8,416	-	-	364,167	55,466	267,464	35,691
$3,000 under $4,000	555,429	62,775	524,428	54,185	(*)	(*)			56,065	8,527	-	-	449,943	117,765	242,653	42,535
$4,000 under $5,000	586,781	120,016	577,179	108,509	(*)	(*)			56,778	11,347	-	-	481,214	140,995	275,418	74,244
$5,000 under $6,000	526,302	176,986	523,836	165,970	-	-	-	-	49,865	11,016	-	-	430,459	194,345	250,658	106,425
$6,000 under $7,000	389,378	188,359	388,718	177,688	-	-	(*)	(*)	40,515	10,660	-	-	352,602	217,194	204,226	122,332
$7,000 under $8,000	352,472	231,772	351,992	221,265	-	-	(*)	(*)	35,315	10,505	-	-	330,653	248,520	182,417	135,101
$8,000 under $9,000	251,279	205,228	250,868	194,591	(*)	(*)	(*)	(*)	28,444	10,591	-	-	243,819	219,006	152,335	125,376
$9,000 under $10,000	250,783	244,784	250,718	236,886	-	-	(*)	(*)	22,709	7,838	-	-	237,586	258,517	149,748	136,882
$10,000 under $11,000	201,093	230,820	200,896	222,836	-	-			22,837	7,925	-	-	104,339	236,006	124,809	138,450
$11,000 under $12,000	161,676	214,138	161,466	205,921	(*)	(*)			23,255	8,014	-	-	158,358	218,329	96,228	118,398
$12,000 under $13,000	109,788	165,045	109,056	158,962	24	63	2,935	343	15,843	5,965	-	-	106,727	164,756	64,881	93,884
$13,000 under $14,000	114,442	198,061	114,440	192,741	(*)	(*)			11,962	5,260	-	-	110,864	193,115	69,212	107,257
$14,000 under $15,000	94,961	181,557	94,809	176,593	(*)	(*)			12,699	4,909	-	-	92,457	179,507	57,702	96,909
$15,000 under $20,000	286,532	709,369	286,444	689,625	205	371	1,448	265	45,306	19,109	-	-	279,668	682,925	157,342	310,855
$20,000 under $25,000	139,044	500,635	138,996	487,822	42	179	813	147	27,345	12,486	-	-	135,485	476,808	69,587	168,737
$25,000 under $30,000	85,881	413,491	85,770	405,320	47	333	893	85	16,128	7,753	(*)	(*)	84,162	404,180	42,851	134,624
$30,000 under $50,000	124,060	1,001,163	123,983	984,798	232	773	1,016	260	31,859	15,332	-	-	122,137	942,917	54,732	227,172
$50,000 under $100,000	66,549	1,277,351	66,417	1,264,609	1,457	2,866	1,211	460	18,384	9,416	-	-	65,921	1,153,626	30,526	242,788
$100,000 under $200,000	17,641	846,055	17,575	837,652	1,399	5,827	510	207	4,660	2,369	-	-	17,541	739,154	8,251	110,592
$200,000 under $500,000	4,977	595,175	4,947	586,567	904	7,782	262	240	1,157	586	(*)	(*)	4,961	491,090	2,264	42,126
$500,000 under $1,000,000	826	249,332	822	243,311	300	5,667	78	275	161	79	-	-	816	172,495	381	7,119
$1,000,000 or more	316	269,357	308	259,754	146	9,522	28	43	74	38	-	-	312	170,818	139	3,954
Taxable returns, total	4,507,153	8,084,485	4,506,701	7,884,535	4,979	35,134	10,099	2,397	484,733	162,418	(*)	(*)	3,794,462	7,553,039	2,179,515	2,531,711
No adjusted gross income	178	1,598	-	-	178	1,539	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	1,999	489	1,998	474
$2,000 under $3,000	229,046	9,961	229,036	8,840	(*)	(*)	-	-	9,095	1,093	-	-	105,787	17,788	71,148	12,176
$3,000 under $4,000	524,450	58,068	524,428	54,185	(*)	(*)	(*)	(*)	25,086	3,820	-	-	325,418	73,754	155,666	30,688
$4,000 under $5,000	577,182	118,082	577,179	108,509	(*)	(*)	(*)	(*)	47,605	9,546	-	-	430,840	132,122	244,415	68,991
$5,000 under $6,000	523,836	176,287	523,836	165,970	-	-	-	-	47,399	10,317	-	-	418,107	189,651	246,155	104,930
$6,000 under $7,000	388,718	188,207	388,718	177,688	-	-	(*)	(*)	39,855	10,508	-	-	342,960	209,982	201,918	119,876
$7,000 under $8,000	351,992	231,687	351,992	221,265	-	-	(*)	(*)	34,837	10,420	-	-	326,418	246,555	182,395	135,052
$8,000 under $9,000	250,869	205,102	250,868	194,591	(*)	(*)	(*)	(*)	28,034	10,466	-	-	241,125	218,036	152,335	125,376
$9,000 under $10,000	250,718	244,718	250,718	236,886	-	-	(*)	(*)	22,644	7,800	-	-	235,239	257,168	147,465	135,693
$10,000 under $11,000	200,896	230,773	200,896	222,836	-	-			22,640	7,878	-	--	192,646	234,170	124,002	137,999
$11,000 under $12,000	161,468	214,055	161,466	205,921	(*)	(*)			23,047	7,932	-	-	158,007	217,997	96,086	118,165
$12,000 under $13,000	109,058	164,617	109,056	158,962	24	63	2,935	343	15,113	5,538	-	-	105,165	163,009	64,072	92,541
$13,000 under $14,000	114,442	198,061	114,440	192,741	(*)	(*)			11,962	5,260	-	-	110,695	192,545	69,043	106,711
$14,000 under $15,000	94,809	181,468	94,809	176,593	(*)	(*)			12,547	4,820	-	-	91,783	177,701	57,702	96,909
$15,000 under $20,000	286,459	709,341	286,444	689,625	205	371	1,380	240	45,301	19,106	-	-	278,779	680,837	156,997	310,144
$20,000 under $25,000	139,036	500,631	138,996	487,822	42	179	813	147	27,337	12,483	-	-	135,096	475,672	69,247	168,200
$25,000 under $30,000	85,778	413,401	85,770	405,320	47	333	893	85	16,025	7,664	(*)	(*)	83,713	402,527	42,751	134,394
$30,000 under $50,000	124,022	1,001,121	123,983	984,798	232	773	1,003	232	31,834	15,317	-	-	121,386	937,772	54,551	227,092
$50,000 under $100,000	66,459	1,277,305	66,417	1,264,609	1,457	2,866	1,188	447	18,317	9,383	-	-	65,617	1,151,738	30,477	242,500
$100,000 under $200,000	17,627	846,047	17,575	837,652	1,399	5,827	510	207	4,646	2,360	-	-	17,489	738,061	8,238	110,337
$200,000 under $500,000	4,972	595,174	4,947	586,567	904	7,782	261	240	1,153	585	(*)	(*)	4,941	490,588	2,254	41,973
$500,000 under $1,000,000	826	249,332	822	243,311	300	5,667	78	275	161	79	-	-	813	172,406	379	7,103
$1,000,000 or more	314	269,347	308	259,754	146	9,522	27	33	72	38	-	-	310	170,757	139	3,954
Total nontaxable returns	246,896	28,129	-	-	-	-	3,564	666	243,828	27,464	-	-	883,685	172,111	610,960	73,056
Returns under $5,000	1,576,049	213,938	1,334,640	171,625	214	1,653	3,704	631	320,043	40,029	-	-	1,709,280	361,842	1,072,186	175,783
Returns $5,000 under $10,000	1,770,214	1,047,129	1,766,132	996,401	(*)	(*)	(*)	(*)	176,848	50,611	-	-	1,595,119	1,137,582	939,384	626,116
Returns $10,000 under $15,000	681,960	989,620	680,667	957,053	32	152	2,935	342	86,596	32,072	-	-	662,745	991,712	412,832	554,898
Returns $15,000 or more	725,826	5,861,928	725,262	5,759,457	4,732	33,320	6,259	1,982	145,074	67,168	(*)	(*)	711,003	5,234,013	366,073	1,247,968

Footnotes at end of table.

Table 4.1--RETURNS OF TAXPAYERS AGE 65 OR OVER: SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Taxpayments--Continued								Tax due at time of filing		Overpayments					
	Payments on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Number of returns	Amount	Total		Refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
All returns, total	2,244,238	5,086,598	66,693	10,239	188,225	9,731	17,783	13,826	2,344,331	1,551,742	3,167,170	1,164,276	2,431,641	659,829	829,794	504,452
No adjusted gross income	11,909	9,438	(*)	(*)	16,762	1,163	2,010	242	3,894	1,490	33,963	12,533	31,455	9,326	3,682	3,207
$1 under $1,000	11,747	3,573	-	-	26,597	1,221	-	-	29,488	1,440	100,263	6,840	95,783	4,763	4,829	2,077
$1,000 under $2,000	37,713	7,605	-	-	25,980	993	-	-	78,352	6,254	253,718	23,830	237,669	20,918	18,638	2,912
$2,000 under $3,000	90,248	17,669	-	-	18,221	765	(*)	(*)	176,137	9,478	338,358	47,395	315,173	44,072	29,542	3,323
$3,000 under $4,000	215,400	74,572	-	-	14,740	636	(*)	(*)	280,185	25,128	380,065	80,118	284,054	59,307	108,215	20,811
$4,000 under $5,000	222,162	66,108	-	-	10,546	503	(*)	(*)	283,307	39,162	349,175	60,142	288,189	50,648	70,450	9,494
$5,000 under $6,000	207,502	87,257	(*)	(*)	10,427	491	(*)	(*)	244,214	45,410	290,533	62,769	212,136	51,516	84,773	11,254
$6,000 under $7,000	169,770	94,632	(*)	(*)	4,494	223	-	-	171,580	34,441	226,972	63,276	163,941	47,345	65,498	15,931
$7,000 under $8,000	158,086	112,977	-	-	11,537	442	-	-	141,973	34,138	214,615	50,885	160,848	38,116	62,178	12,770
$8,000 under $9,000	119,093	89,717	8,671	259	9,750	673	(*)	(*)	104,263	31,387	147,301	45,165	108,799	32,082	41,667	13,083
$9,000 under $10,000	122,502	121,150	(*)	(*)	5,105	326	(*)	(*)	101,201	36,345	149,865	50,079	117,923	36,838	38,432	13,241
$10,000 under $11,000	91,464	97,117	4,554	175	5,737	264	-	-	87,429	33,157	113,835	38,343	87,437	26,021	29,238	12,322
$11,000 under $12,000	83,571	99,171	4,273	541	3,861	219	-	-	73,645	28,770	88,250	32,962	61,951	20,932	29,218	12,030
$12,000 under $13,000	53,853	69,973	6,287	728	3,502	171	-	-	56,298	23,735	54,322	23,446	41,660	16,801	15,988	6,646
$13,000 under $14,000	60,106	85,393	3,324	355	1,355	98	(*)	(*)	61,208	25,844	53,403	20,897	40,572	13,811	14,170	7,086
$14,000 under $15,000	50,427	81,833	4,967	573	1,383	90	(*)	(*)	50,465	27,973	45,018	25,922	32,054	14,651	15,507	11,271
$15,000 under $20,000	180,336	369,224	10,303	1,442	6,282	393	2,322	2,169	149,621	106,333	137,727	79,888	78,742	38,489	65,102	41,400
$20,000 under $25,000	100,224	306,973	3,632	442	3,185	182			77,661	81,296	61,768	57,469	30,267	24,243	36,981	33,227
$25,000 under $30,000	67,707	268,296	2,444	392	2,256	186			45,795	59,229	40,482	49,918	17,083	19,886	26,539	30,032
$30,000 under $50,000	106,938	712,136	5,904	1,423	2,745	207	1,106	1,980	71,391	172,518	53,338	114,271	17,559	28,232	40,200	86,039
$50,000 under $100,000	60,815	906,566	5,864	2,144	2,292	238	1,036	1,891	40,984	229,008	25,645	105,283	6,553	28,661	21,399	76,622
$100,000 under $200,000	16,759	625,817	2,073	1,042	962	141	457	1,562	11,115	163,209	6,556	56,308	1,417	12,237	5,760	44,071
$200,000 under $500,000	4,817	447,553	610	403	366	72	167	937	3,332	144,976	1,648	40,892	314	18,010	1,472	22,882
$500,000 under $1,000,000	791	165,081	96	59	90	21	42	215	564	86,246	264	9,409	42	1,916	243	7,493
$1,000,000 or more	298	166,767	35	22	50	13	13	62	229	104,775	86	6,236	20	1,008	73	5,228
Taxable returns, total	2,050,604	4,993,628	66,573	10,161	90,575	4,996	15,605	12,546	2,156,404	1,533,999	2,340,152	1,002,555	1,664,605	531,339	755,755	471,214
No adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	-	-	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	35,844	4,192	-	-	(*)	(*)	(*)	(*)	130,380	5,108	98,666	12,935	89,326	12,006	13,970	929
$3,000 under $4,000	182,699	42,810	-	-	6,155	234	(*)	(*)	258,003	22,228	264,448	37,914	181,493	25,721	93,962	12,192
$4,000 under $5,000	203,925	62,629	-	-	8,987	363	(*)	(*)	276,256	37,976	300,360	52,017	244,924	43,651	62,758	8,366
$5,000 under $6,000	199,715	84,099	-	-	10,001	453	(*)	(*)	242,808	45,061	278,747	58,426	200,845	47,790	82,257	10,636
$6,000 under $7,000	162,500	89,892	(*)	(*)	4,145	206	-	-	171,321	34,346	217,397	56,120	156,456	42,319	63,101	13,801
$7,000 under $8,000	153,874	111,069	-	-	11,492	434	-	-	141,546	34,080	210,380	48,949	156,663	37,006	60,130	11,942
$8,000 under $9,000	116,399	88,747	8,671	259	9,749	673	(*)	(*)	104,263	31,387	144,607	44,321	106,438	31,588	41,258	12,733
$9,000 under $10,000	122,216	121,006	(*)	(*)	5,042	309	-	-	101,147	36,297	147,572	48,747	115,630	35,762	38,148	12,985
$10,000 under $11,000	90,437	95,731	4,554	175	5,736	264	-	-	87,376	33,152	112,192	36,549	85,796	24,315	29,094	12,234
$11,000 under $12,000	83,362	99,073	4,273	541	3,861	219	-	-	73,503	28,727	87,965	32,669	61,809	20,698	29,075	11,970
$12,000 under $13,000	53,164	69,570	6,287	728	3,436	170	-	-	55,568	23,652	53,490	22,043	40,828	15,435	15,963	6,607
$13,000 under $14,000	60,105	85,370	3,324	355	1,355	98	(*)	(*)	61,208	25,844	53,234	20,327	40,403	13,245	14,169	7,083
$14,000 under $15,000	49,753	80,026	4,967	573	1,383	90	(*)	(*)	50,323	27,889	44,344	24,122	32,044	14,637	14,843	9,485
$15,000 under $20,000	179,853	367,864	10,303	1,442	6,211	377	2,322	2,169	149,621	106,333	136,838	77,829	77,994	36,779	64,957	41,050
$20,000 under $25,000	100,006	306,381	3,632	442	3,160	174			77,656	81,294	61,380	56,335	29,891	23,266	36,967	33,069
$25,000 under $30,000	67,308	266,873	2,444	392	2,255	185			45,745	59,171	40,033	48,297	16,642	18,471	26,528	29,825
$30,000 under $50,000	106,198	708,132	5,903	1,422	2,719	185	937	940	71,389	172,514	52,589	109,166	17,194	27,472	39,814	81,694
$50,000 under $100,000	60,555	904,986	5,854	2,131	2,259	231	1,036	1,891	40,959	229,003	25,351	103,436	6,420	27,912	21,207	75,523
$100,000 under $200,000	16,718	624,986	2,064	1,039	960	138	457	1,562	11,115	163,209	6,504	55,223	1,390	11,633	5,735	43,590
$200,000 under $500,000	4,805	447,205	609	402	363	71	167	937	3,331	144,975	1,628	40,391	302	17,705	1,461	22,687
$500,000 under $1,000,000	788	165,010	96	59	90	21	41	213	564	86,246	261	9,319	41	1,876	241	7,444
$1,000,000 or more	296	166,706	35	22	50	13	13	62	229	104,775	84	6,185	20	1,008	71	5,177
Total nontaxable returns	193,634	92,966	(*)	(*)	97,650	4,734	2,178	1,280	187,927	17,742	827,018	161,725	767,036	128,488	74,039	33,237
Returns under $5,000	589,179	178,965	110	68	112,846	5,281	8,006	1,745	851,363	82,952	1,455,542	230,857	1,252,323	189,033	235,356	41,824
Returns $5,000 under $10,000	776,953	505,732	12,217	430	41,313	2,154	(*)	(*)	763,231	181,721	1,029,286	272,174	763,647	205,896	292,548	66,278
Returns $10,000 under $15,000	339,421	433,486	23,405	2,372	15,838	842	(*)	(*)	329,045	139,478	354,828	141,570	263,674	92,215	104,121	49,355
Returns $15,000 or more	538,685	3,968,412	30,961	7,367	18,228	1,451	5,143	8,815	400,692	1,147,589	327,514	519,676	151,997	172,682	197,769	346,993

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Adjusted gross income less deficit.

[2] Less than $500.

[3] Capital gain distributions reported as miscellaneous income on Form 1040.

Table 4.2--RETURNS WITH RETIREMENT INCOME CREDIT: TAXABLE INCOME AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Total tax preferences		Income tax before credits[1]	Retirement income credit	Income tax after credits		Additional tax for tax preferences		Total income tax	
				Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total	1,110,875	10,562,352	6,190,688	4,830	263,788	1,491,052	133,174	894,372	1,352,647	1,020	4,942	894,379	1,357,591
No adjusted gross income	-	-	-	-	-	-	-	-	-	-	-	-	-
$1 under $600	-	-	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000 under $2,000	(*)	(*)	(*)	-	-	187	187	-	-	-	-	-	-
$2,000 under $3,000	73,927	198,151	24,705	-	-	3,660	3,360	(*)	(*)	-	-	(*)	(*)
$3,000 under $4,000	163,991	578,178	145,983	-	-	21,317	13,314	105,464	8,002	-	-	105,464	8,002
$4,000 under $5,000	177,617	799,349	234,772	(*)	(*)	(*)	(*)	115,574	20,468	(*)	(*)	115,576	20,473
$5,000 under $6,000	127,353	699,297	277,715	-	-	43,606	15,281	112,729	28,212	-	-	112,729	28,212
$6,000 under $7,000	90,316	582,397	271,606	-	-	43,407	13,924	81,191	29,448	-	-	81,191	29,448
$7,000 under $8,000	73,054	550,340	296,729	-	-	49,348	10,727	68,968	38,177	-	-	68,968	38,177
$8,000 under $9,000	72,172	611,031	345,439	(*)	(*)	(*)	(*)	72,170	49,012	-	-	72,170	49,012
$9,000 under $10,000	51,892	489,218	293,057	-	-	50,342	7,235	51,891	43,094	-	-	51,891	43,094
$10,000 under $11,000	39,770	418,467	261,763	-	-	46,825	6,341	38,964	40,314	-	-	38,964	40,314
$11,000 under $12,000	34,770	397,808	261,853	(*)	(*)	(*)	(*)	34,770	42,518	-	-	34,770	42,518
$12,000 under $13,000	23,008	285,973	179,980	-	-	33,094	3,768	22,344	29,308	-	-	22,344	29,308
$13,000 under $14,000	21,696	291,784	203,193	-	-	38,355	3,644	21,696	34,691	-	-	21,696	34,691
$14,000 under $15,000	18,385	266,849	176,125	-	-	33,016	3,240	18,385	29,740	-	-	18,385	29,740
$15,000 under $20,000	59,894	1,027,064	742,130	103	3,435	148,926	10,310	59,828	138,017	(*)	(*)	59,828	138,063
$20,000 under $25,000	27,070	597,986	445,537	104	1,128	97,748	4,304	27,069	93,210	(*)	(*)	27,070	93,216
$25,000 under $30,000	15,508	424,024	300,061	171	3,777	68,940	2,171	15,339	66,501	(*)	(*)	15,339	66,502
$30,000 under $50,000	22,196	859,715	628,863	1,128	22,659	173,502	3,420	22,026	169,659	58	101	22,028	169,761
$50,000 under $100,000	10,209	685,088	521,732	1,784	65,595	187,033	1,444	10,207	184,603	409	700	10,208	185,303
$100,000 under $200,000	2,767	370,225	276,872	903	58,047	129,129	399	2,766	128,089	293	1,260	2,767	129,349
$200,000 under $500,000	810	229,856	167,654	368	49,260	94,619	123	810	93,648	144	1,194	810	94,842
$500,000 under $1,000,000	132	88,117	63,637	81	27,057	39,355	23	132	39,215	39	807	132	40,022
$1,000,000 or more	58	103,778	69,959	35	31,915	46,602	10	58	46,421	17	823	58	47,244
Returns under $5,000	419,815	1,583,335	406,783	(*)	(*)	(*)	(*)	233,029	28,770	(*)	(*)	233,031	28,775
Returns $5,000 under $10,000	414,787	2,932,283	1,484,547	(*)	(*)	(*)	(*)	386,949	187,942	-	-	386,949	187,942
Returns $10,000 under $15,000	137,629	1,660,881	1,082,914	(*)	(*)	(*)	(*)	136,159	176,570	-	-	136,159	176,570
Returns $15,000 or more	138,644	4,385,852	3,216,445	4,677	262,872	985,853	22,205	138,235	959,364	1,018	4,938	138,240	964,302

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Includes surcharge for a small number of prior-year and noncalendar-year returns.

NOTE: Amount detail may not add to total because of rounding.

Section 5

State and Metropolitan Area Data

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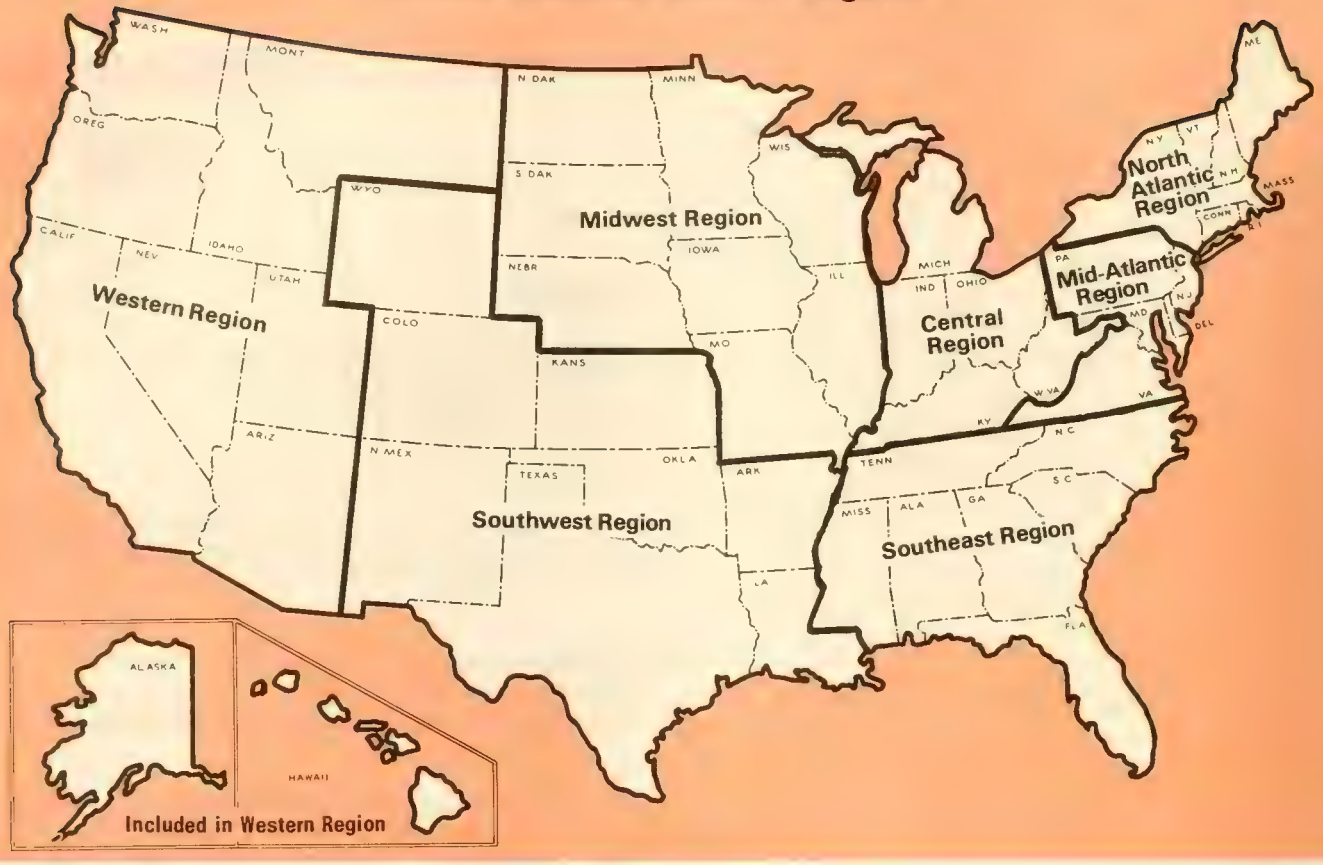
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Internal Revenue Service Regions



Standard Federal Regions



Data in this section classify taxpayers by State, region, standard metropolitan statistical area, and standard consolidated area. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

States

State tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and Puerto Rico. Service men and women who filed from Army Post Office and Fleet Post Office addresses, and other U.S. citizens living abroad, are classified as separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico, or income earned as employees of the United States Government within Puerto Rico, and the income on these returns was limited to the sources mentioned. U.S. citizens residing abroad could, under certain circumstances, exclude as much as $25,000 of earned income from their adjusted gross incomes, and such persons did not have to file a Form 1040 at all if their incomes consisted entirely of such exempt income. Therefore, neither the coverage of people nor of income in these two categories was comparable to that for the United States.

Regions

As in years past, State data are summarized by Internal Revenue Service Regions. Shown for the first time for 1971 are data summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs. The boundaries of these two sets of regions are indicated in the maps on page 198.

Standard Metropolitan Statistical Areas

Standard metropolitan statistical areas (SMSA's) are also defined by the Office of Management and Budget. Each standard metropolitan statistical area contains a city with at least 50,000 inhabitants (or an economically integrated community of at least 50,000, if it contains a city of at least 25,000), and includes the county of such central city as well as adjacent counties found to be metropolitan in character and economically and socially integrated with the county of the central city. (In New England, the basic units comprising the SMSA are cities and towns rather than counties.)

In this report, data are shown for the 125 largest SMSA's. These include all of the metropolitan areas with a 1970 population over 255,000. The counties or cities and towns comprising each of these areas are shown in table 5A. It should be noted that, as counties adjoining a metropolitan area meet the criteria of metropolitan character and socio-economic integration, the SMSA is redefined to include these counties. Therefore, the definitions in this report, which conform to those established by the Office of Management and Budget as of November 1971, differ in some cases from those used in the *Statistics of Income* report for tax year 1969, when data for these areas were last presented. Because of redefinitions, and because 1970 instead of 1960 population data were used as criteria for determining the 125 largest SMSA's six new metropolitan areas were added to the tabulations this year, six others deleted.

Standard Consolidated Areas

In recognition of the special importance of even more inclusive metropolitan statistics for the large conurbations around New York and Chicago, the Office of Management and Budget established definitions for two standard consolidated areas. The Chicago, Illinois—Northeastern Indiana standard consolidated area consisted of the Chicago and the Gary—Hammond—East Chicago standard metropolitan statistical areas; the New York—Northeastern New Jersey standard consolidated area was made up of the five SMSA's in the New York area, plus Somerset County, New Jersey (see table 5A).

National Totals

National totals in the State and regional tables differ slightly from those presented elsewhere in this report because of differences in sample weights used. These differences arise because sampling rates varied sufficiently from one area to the next to necessitate different weights for different areas in geographic distributions.

Totals in the SMSA tables are for all areas falling within the 125 largest metropolitan areas plus Somerset County in New Jersey, which is part of the New York—Northeastern New Jersey standard consolidated area.

Method of Geographic Coding

Geographic coding of returns for *Statistics of Income* was based on the address reported at the top of each tax return. This system, introduced for 1970 for State data, was used for metropolitan area coding for the first time for 1971. Therefore, comparability of the 1971 SMSA data with those shown biennially from 1959 to 1969 may be affected slightly.

The method of geographic coding used for 1969 and prior years involved sorting returns on the basis of the Internal Revenue district code—that being the code representing the district where the return was filed, or the code assigned by the regional service center where the return was processed. Within each district, returns were classified as belonging to a metropolitan area if the return address matched a town name on a list of metropolitan towns for that district. Thus, if a taxpayer filed his return with the wrong IRS office, he was not only coded for the wrong State, but was automatically excluded from the metropolitan area tables, since his return address would not match the list of metropolitan towns for the district code assigned to his return.

Since both the State and the SMSA coding for 1971 were based on the return address, this exclusionary effect no longer took place. Of course, a coding system based on return addresses still was subject to certain limitations. Not every taxpayer gave his home address; some reported

1. the address of the tax lawyer or accountant who prepared the return.
2. the address of his place of business.
3. a post office box number.

To the extent that such an address was located in a different State or metropolitan area from the taxpayer's home, the accuracy of the data was affected.


125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS.
SEATTLE–EVERETT
TACOMA
SPOKANE
PORTLAND
DULUTH–SUPERIOR
MINNEAPOLIS–ST. PAUL
APPLETON
OSHKOSH
MILWAUKEE
MADISON
GRAND RAPIDS
FLINT
DETROIT
CHICAGO
LANSING
CLEVELAND
LORAIN–ELYRIA
BUFFALO
ERIE
ROCHESTER
SYRACUSE
UTICA–ROME
ALBANY–SCHENECTADY–TROY
SPRINGFIELD–CHICOPEE–HOLYOKE
WORCESTER
PROVIDENCE–PAWTUCKET–WARWICK
BOSTON
HARTFORD
NEW HAVEN–BRIDGEPORT
BINGHAMTON
WILKES-BARRE–HAZLETON
ALLENTOWN–BETHLEHEM–EASTON
READING
HARRISBURG
YOUNGSTOWN–WARREN
PATERSON–CLIFTON–PASSAIC
NEW YORK
JERSEY CITY
NEWARK
LONG BRANCH
ASBURY PARK
NEW BRUNSWICK
PEPTH AMBOY
SAYREVILLE
TRENTON
WILMINGTON
PHILADELPHIA
YORK
BALTIMORE
WASHINGTON
LANCASTER
RICHMOND
NEWPORT NEWS – HAMPTON
NORFOLK–PORTSMOUTH
GREENSBORO – WINSTON SALEM – HIGH POINT
CHARLOTTE
GREENVILLE
COLUMBIA
CHARLESTON
ATLANTA
BIRMINGHAM
MOBILE
JACKSONVILLE
ORLANDO
TAMPA–ST. PETERSBURG
WEST PALM BEACH
FORT LAUDERDALE–HOLLYWOOD
MIAMI
NASHVILLE
KNOXVILLE
CHATTANOOGA
MEMPHIS
LITTLE ROCK–NORTH LITTLE ROCK
JACKSON
BATON ROUGE
NEW ORLEANS
BEAUMONT–PORT ARTHUR
HOUSTON
AUSTIN
SAN ANTONIO
CORPUS CHRISTI
SHREVEPORT
DALLAS
FT. WORTH
EL PASO
TULSA
OKLAHOMA CITY
WICHITA
KANSAS CITY
ST. LOUIS
OMAHA
DES MOINES
ROCKFORD
DAVENPORT–ROCK ISLAND–MOLINE
PEORIA
SOUTH BEND
GARY–HAMMOND–EAST CHICAGO
FORT WAYNE
TOLEDO
AKRON
CANTON
DAYTON
COLUMBUS
PITTSBURGH
JOHNSTOWN
INDIANAPOLIS
CINCINNATI
LOUISVILLE
HUNTINGTON – ASHLAND
SALT LAKE CITY
DENVER
ALBUQUERQUE
PHOENIX
TUCSON
LAS VEGAS
SACRAMENTO
SAN FRANCISCO–OAKLAND
STOCKTON
SAN JOSE
FRESNO
BAKERSFIELD
SANTA BARBARA–SANTA MARIA
OXNARD–VENTURA
LOS ANGELES–LONG BEACH
ANAHEIM–SANTA ANA–GARDEN GROVE
SAN DIEGO
SAN BERNARDINO–RIVERSIDE–ONTARIO
HONOLULU
These metropolitan areas were selected from areas defined by the Office of Management and Budget as of January 1971.

Table 5A.--COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970

Area title and definition	1970 population
STANDARD METROPOLITAN STATISTICAL AREAS	
AKRON, OHIO	679,239
Portage County	125,868
Summit County	553,371
ALBANY-SCHENECTADY-TROY, NEW YORK	721,910
Albany County	286,742
Rensselaer County	152,510
Saratoga County	121,679
Schenectady County	160,979
ALBUQUERQUE, NEW MEXICO	315,774
Bernalillo County	315,774
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA-NEW JERSEY	543,551
Lehigh County, Pennsylvania	255,304
Northampton County, Pennsylvania	214,368
Warren County, New Jersey	73,879
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA	1,420,386
Orange County	1,420,386
APPLETON-OSHKOSH, WISCONSIN*	276,891
Calumet County	27,604
Outagamie County	119,356
Winnebago County	129,931
ATLANTA, GEORGIA	1,390,164
Clayton County	98,043
Cobb County	196,793
De Kalb County	415,387
Fulton County	607,592
Gwinnett County	72,349
AUSTIN, TEXAS	295,516
Travis County	295,516
BAKERSFIELD, CALIFORNIA	329,162
Kern County	329,162
BALTIMORE, MARYLAND	2,070,670
Baltimore city	905,759
Anne Arundel County	297,539
Baltimore County	621,077
Carroll County	69,006
Harford County	115,378
Howard County	61,911
BATON ROUGE, LOUISIANA	285,167
East Baton Rouge Parish	285,167
BEAUMONT-PORT ARTHUR-ORANGE, TEXAS	315,943
Jefferson County	244,773
Orange County	71,170
BINGHAMTON, NEW YORK-PENNSYLVANIA	302,672
Broome County, New York	221,815
Tioga County, New York	46,513
Susquehanna County, Pennsylvania	34,344
BIRMINGHAM, ALABAMA	739,274
Jefferson County	644,991
Shelby County	38,037
Walker County	56,246
BOSTON, MASSACHUSETTS	2,753,700
Essex County (part)	342,999
Beverly city	38,348
Danvers town	26,151
Hamilton town	6,373
Lynn city	90,294
Lynnfield town	10,826
Manchester town	5,151
Marblehead town	21,295
Middleton town	4,044
Nahant town	4,119
Peabody city	48,080
Salem city	40,556
Saugus town	25,110
Swampscott town	13,578
Topsfield town	5,225
Wenham town	3,849
Middlesex County (part)	1,052,027
Arlington town	53,524
Ashland town	8,882
Bedford town	13,513
Belmont town	28,285
Burlington town	21,980
Cambridge city	100,361
Concord town	16,148
Everett city	42,485
Framingham town	64,048
Lexington town	31,886
Lincoln town	7,567
Malden city	56,127
Medford city	64,397
Melrose city	33,180
Natick town	31,057
Newton city	91,066
North Reading town	11,264
Reading town	22,539
Sherborn town	3,309
Somerville city	88,779
Stoneham town	20,725
Sudbury town	13,506
Wakefield town	25,402
Waltham city	61,582
Watertown town	39,307
Wayland town	13,461
Weston town	10,870
Wilmington town	17,102
Winchester town	22,269
Woburn city	37,406
BOSTON, MASSACHUSETTS—Continued	
Norfolk County (part)	510,076
Quincy city	87,966
Braintree town	35,050
Brookline town	58,886
Canton town	17,100
Cohasset town	6,954
Dedham town	26,938
Dover town	4,529
Holbrook town	11,775
Medfield town	9,821
Millis town	5,686
Milton town	27,190
Needham town	29,748
Norfolk town	4,656
Norwood town	30,815
Randolph town	27,035
Sharon town	12,367
Walpole town	18,149
Wellesley town	28,051
Westwood town	12,750
Weymouth town	54,610
Plymouth County (part)	113,408
Duxbury town	7,636
Hanover town	10,107
Hingham town	18,845
Hull town	9,961
Marshfield town	15,223
Norwell town	7,796
Pembroke town	11,193
Rockland town	15,674
Scituate town	16,973
Suffolk County	735,190
Boston city	641,071
Chelsea city	30,625
Revere city	43,159
Winthrop town	20,335
BRIDGEPORT, CONNECTICUT	389,153
Fairfield County (part)	338,295
Bridgeport city	156,542
Shelton city	27,165
Easton town	4,885
Fairfield town	56,487
Monroe town	12,047
Stratford town	49,775
Trumbull town	31,394
New Haven County (part)	50,858
Milford town	50,858
BUFFALO, NEW YORK	1,349,211
Erie County	1,113,491
Niagara County	235,720
CANTON, OHIO	372,210
Stark County	372,210
CHARLESTON, SOUTH CAROLINA	303,849
Berkeley County	56,199
Charleston County	247,650
CHARLOTTE, NORTH CAROLINA	409,370
Mecklenburg County	354,656
Union County	54,714
CHATTANOOGA, TENNESSEE-GEORGIA	304,227
Hamilton County, Tennessee	254,236
Walker County, Georgia	50,691
CHICAGO, ILLINOIS	6,978,947
Cook County	5,492,369
Du Page County	491,882
Kane County	251,005
Lake County	382,638
McHenry County	111,555
Will County	249,498
CINCINNATI, OHIO-KENTUCKY-INDIANA	1,384,851
Clermont County, Ohio	95,725
Hamilton County, Ohio	924,018
Warren County, Ohio	84,925
Boone County, Kentucky	32,812
Campbell County, Kentucky	88,501
Kenton County, Kentucky	129,440
Dearborn County, Indiana	29,430
CLEVELAND, OHIO	2,064,194
Cuyahoga County	1,721,300
Geauga County	62,977
Lake County	197,200
Medina County	82,717
COLUMBIA, SOUTH CAROLINA	322,880
Lexington County	89,012
Richland County	233,868
COLUMBUS, OHIO	916,228
Delaware County	42,908
Franklin County	833,249
Pickaway County	40,071
CORPUS CHRISTI, TEXAS	284,832
Nueces County	237,544
San Patricio County	47,288
DALLAS, TEXAS	1,555,950
Collin County	66,920
Dallas County	1,327,321
Denton County	75,633
Ellis County	46,638
Kaufman County	32,392
Rockwall County	7,046
DAVENPORT-ROCK ISLAND-MOLINE, IOWA-ILLINOIS	362,638
Scott County, Iowa	142,687
Rock Island County, Illinois	166,734
Henry County, Illinois	53,217
DAYTON, OHIO	850,266
Greene County	125,057
Miami County	84,342
Montgomery County	606,148
Preble County	34,719
DENVER, COLORADO	1,227,529
Adams County	185,789
Arapahoe County	162,142
Boulder County	131,889
Denver County	514,678
Jefferson County	233,031
DES MOINES, IOWA	286,101
Polk County	286,101
DETROIT, MICHIGAN	4,199,931
Macomb County	625,309
Oakland County	907,871
Wayne County	2,666,751
DULUTH-SUPERIOR, MINNESOTA-WISCONSIN	265,350
St. Louis County, Minnesota	220,693
Douglas County, Wisconsin	44,657
EL PASO, TEXAS	359,291
El Paso County	359,291
ERIE, PENNSYLVANIA	263,654
Erie County	263,654
FLINT, MICHIGAN	496,658
Genesee County	444,341
Lapeer County	52,317
FORT LAUDERDALE-HOLLYWOOD, FLORIDA	620,100
Broward County	620,100
FORT WAYNE, INDIANA	280,455
Allen County	280,455
FORT WORTH, TEXAS	762,086
Johnson County	45,769
Tarrant County	716,317
FRESNO, CALIFORNIA	413,053
Fresno County	413,053
GARY-HAMMOND-EAST CHICAGO, INDIANA	633,367
Lake County	546,253
Porter County	87,114
GRAND RAPIDS, MICHIGAN	539,225
Kent County	411,044
Ottawa County	128,181
GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA	603,895
Forsyth County	214,348
Guilford County	288,590
Randolph County	76,358
Yadkin County	24,599
GREENVILLE, SOUTH CAROLINA	299,502
Greenville County	240,546
Pickens County	58,956
HARRISBURG, PENNSYLVANIA	410,626
Cumberland County	158,177
Dauphin County	223,834
Perry County	28,615
HARTFORD, CONNECTICUT	663,891
Hartford County (part)	607,617
Hartford city	158,017
Avon town	8,362
Bloomfield town	19,301
Canton town	6,808
East Granby town	3,532
East Hartford town	57,833
East Windsor town	8,513
Enfield town	46,189
Farmington town	14,340
Glastonbury town	23,451
Granby town	6,150
Manchester town	47,994
Newington town	29,037
Rocky Hill town	11,103
Simsbury town	17,[illegible]
South Windsor town	19,[illegible]3
Suffield town	8,434
West Hartford town	68,031
Wethersfield town	[illegible],[illegible]2
Windsor town	[illegible],[illegible]0
Windsor Locks town	15,080
Middlesex County (part)	[illegible],400
Cromwell town	[illegible],600
Tolland County (part)	[illegible],[illegible]4
Andover town	[illegible],044
Bolton town	3,601
Coventry town	8,140
Ellingtown town	[illegible],[illegible]0
Vernon town	[illegible],237
HONOLULU, HAWAII	[illegible],[illegible]0
Honolulu County	629,176
HOUSTON, TEXAS	1,[illegible],[illegible]1
Brazoria County	108,312
Fort Bend County	[illegible],[illegible]4
Harris County	1,741,912
Liberty County	[illegible],014
Montgomery County	[illegible],479

Footnote at end of table.

Table 5A.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970—Con.

Area title and definition	1970 population
HUNTINGTON-ASHLAND, WEST VIRGINIA-KENTUCKY-OHIO	253,743
Cabell County, West Virginia	106,918
Wayne County, West Virginia	37,581
Boyd County, Kentucky	52,376
Lawrence County, Ohio	56,868
INDIANAPOLIS, INDIANA	1,109,882
Boone County	30,870
Hamilton County	54,532
Hancock County	35,096
Hendricks County	53,974
Johnson County	61,138
Marion County	792,299
Morgan County	44,176
Shelby County	37,797
JACKSON, MISSISSIPPI	258,906
Hinds County	214,973
Rankin County	43,933
JACKSONVILLE, FLORIDA	528,865
Duval County	528,865
JERSEY CITY, NEW JERSEY	609,266
Hudson County	609,266
JOHNSTOWN, PENNSYLVANIA	262,822
Cambria County	186,785
Somerset County	76,037
KANSAS CITY, MISSOURI-KANSAS	1,253,916
Cass County, Missouri	39,448
Clay County, Missouri	123,322
Jackson County, Missouri	654,558
Platte County, Missouri	32,081
Johnson County, Kansas	217,662
Wyandotte County, Kansas	186,845
KNOXVILLE, TENNESSEE	400,337
Anderson County	60,300
Blount County	63,744
Knox County	276,293
LANCASTER, PENNSYLVANIA	319,693
Lancaster County	319,693
LANSING, MICHIGAN	378,423
Clinton County	48,492
Eaton County	68,892
Ingham County	261,039
LAS VEGAS, NEVADA*	273,288
Clark County	273,288
LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS	323,296
Pulaski County	287,189
Saline County	36,107
LONG BRANCH-ASBURY PARK, NEW JERSEY*	459,379
Monmouth County	459,379
LORAIN-ELYRIA, OHIO	256,843
Lorain County	256,843
LOS ANGELES-LONG BEACH, CALIFORNIA	7,032,075
Los Angeles County	7,032,075
LOUISVILLE, KENTUCKY-INDIANA	826,553
Jefferson County, Kentucky	695,055
Clark County, Indiana	75,876
Floyd County, Indiana	55,622
MADISON, WISCONSIN	290,272
Dane County	290,272
MEMPHIS, TENNESSEE-ARKANSAS	770,120
Shelby County, Tennessee	722,014
Crittenden County, Arkansas	49,106
MIAMI, FLORIDA	1,267,792
Dade County	1,267,792
MILWAUKEE, WISCONSIN	1,403,688
Milwaukee County	1,054,063
Ozaukee County	54,421
Washington County	63,839
Waukesha County	231,365
MINNEAPOLIS-SAINT PAUL, MINNESOTA	1,813,647
Anoka County	154,556
Dakota County	139,808
Hennepin County	960,080
Ramsey County	476,255
Washington County	82,948
MOBILE, ALABAMA	376,690
Baldwin County	59,382
Mobile County	317,308
NASHVILLE, TENNESSEE	541,108
Davidson County	448,003
Sumner County	56,106
Wilson County	36,999
NEW BRUNSWICK-PERTH AMBOY-SAYREVILLE, NEW-	
[illegible]*	583,813
Middlesex County	583,813
NEW HAVEN, CONNECTICUT	355,538
New Haven County (part)	355,538
New Haven city	137,707
Bethany town	3,857
Branford town	30,444
East Haven town	25,120
Guilford town	12,033
Hamden town	49,357
North Branford town	10,778
North Haven town	22,134
Orange town	13,524
West Haven town	52,851
Woodbridge town	9,673
NEW ORLEANS, LOUISIANA	1,045,809
Jefferson Parish	337,568
Orleans Parish	593,471
Saint Bernard Parish	51,185
Saint Tammany Parish	63,585
NEW YORK, NEW YORK	11,571,899
New York city	7,894,862
Bronx County	1,471,701
Kings County	2,602,012
New York County	1,539,233
Queens County	1,986,473
Richmond County	295,443
Nassau County	1,428,080
Rockland County	229,903
Suffolk County	1,124,950
Westchester County	894,104
NEWARK, NEW JERSEY	1,856,556
Essex County	929,986
Morris County	383,454
Union County	543,116
NEWPORT NEWS-HAMPTON, VIRGINIA	292,159
Hampton city	120,779
Newport News city	138,177
York County	33,203
NORFOLK-VIRGINIA BEACH-PORTSMOUTH, VIRGINIA	680,600
Chesapeake city	89,580
Norfolk city	307,951
Portsmouth city	110,963
Virginia Beach city	172,106
OKLAHOMA CITY, OKLAHOMA	640,889
Canadian County	32,245
Cleveland County	81,839
Oklahoma County	526,805
OMAHA, NEBRASKA-IOWA	540,142
Douglas County, Nebraska	389,455
Sarpy County, Nebraska	63,696
Pottawattamie County, Iowa	86,991
ORLANDO, FLORIDA	428,003
Orange County	344,311
Seminole County	83,692
OXNARD-VENTURA, CALIFORNIA*	376,430
Ventura County	376,430
PATERSON-CLIFTON-PASSAIC, NEW JERSEY	1,358,794
Bergen County	898,012
Passaic County	460,782
PEORIA, ILLINOIS	341,979
Peoria County	195,318
Tazewell County	118,649
Woodford County	28,012
PHILADELPHIA, PENNSYLVANIA-NEW JERSEY	4,817,914
Bucks County, Pennsylvania	415,056
Chester County, Pennsylvania	278,311
Delaware County, Pennsylvania	600,035
Montgomery County, Pennsylvania	623,799
Philadelphia County, Pennsylvania	1,948,609
Burlington County, New Jersey	323,132
Camden County, New Jersey	456,291
Gloucester County, New Jersey	172,681
PHOENIX, ARIZONA	967,522
Maricopa County	967,522
PITTSBURGH, PENNSYLVANIA	2,401,245
Allegheny County	1,605,016
Beaver County	208,418
Washington County	210,876
Westmoreland County	376,935
PORTLAND, OREGON-WASHINGTON	1,009,129
Clackamas County, Oregon	166,088
Multnomah County, Oregon	556,667
Washington County, Oregon	157,920
Clark County, Washington	128,454
PROVIDENCE-WARWICK-PAWTUCKET, RHODE ISLAND-MASSACHUSETTS	910,781
Bristol County, Rhode Island	45,937
Barrington town	17,554
Bristol town	17,860
Warren town	10,523
Kent County, Rhode Island (part)	140,541
Warwick city	83,694
Coventry town	22,947
East Greenwich town	9,577
West Warwick town	24,323
Newport County, Rhode Island (part)	2,911
Jamestown town	2,911
Providence County, Rhode Island (part)	564,986
Central Falls city	18,716
Cranston city	73,037
East Providence city	48,151
Pawtucket city	76,984
Providence city	179,213
Woonsocket city	46,820
Burrillville town	10,087
Cumberland town	26,605
Johnston town	22,037
Lincoln town	16,182
North Providence town	24,337
North Smithfield town	9,349
Smithfield town	13,468
Washington County, Rhode Island (part)	34,811
Narragansett town	7,138
North Kingstown town	27,673
Bristol County, Massachusetts (part)	69,200
Attleboro city	32,907
North Attleboro town	18,665
Rehoboth town	6,512
Seekonk town	11,116
Norfolk County, Massachusetts (part)	44,065
Bellingham town	13,967
Franklin town	17,830
Plainville town	4,953
Wrentham town	7,315
Worcester County, Massachusetts (part)	8,330
Blackstone town	6,566
Millville town	1,764
READING, PENNSYLVANIA	296,382
Berks County	296,382
RICHMOND, VIRGINIA	518,319
Richmond city	249,621
Chesterfield County	76,855
Hanover County	37,479
Henrico County	154,364
ROCHESTER, NEW YORK	882,667
Livingston County	54,041
Monroe County	711,917
Orleans County	37,305
Wayne County	79,404
ROCKFORD, ILLINOIS	272,063
Boone County	25,440
Winnebago County	246,623
SACRAMENTO, CALIFORNIA	800,592
Placer County	77,306
Sacramento County	631,498
Yolo County	91,788
SAINT LOUIS, MISSOURI-ILLINOIS	2,363,017
Saint Louis City, Missouri	622,236
Franklin County, Missouri	55,116
Jefferson County, Missouri	105,248
Saint Charles County, Missouri	92,954
Saint Louis County, Missouri	951,353
Madison County, Illinois	250,934
Saint Clair County, Illinois	285,176
SALT LAKE CITY, UTAH	557,635
Davis County	99,028
Salt Lake County	458,607
SAN ANTONIO, TEXAS	864,014
Bexar County	830,460
Guadalupe County	33,554
SAN BERNADINO-RIVERSIDE-ONTARIO, CALIFORNIA	1,143,146
Riverside County	459,074
San Bernardino County	684,072
SAN DIEGO, CALIFORNIA	1,357,854
San Diego County	1,357,854
SAN FRANCISCO-OAKLAND, CALIFORNIA	3,109,519
Alameda County	1,073,184
Contra Costa County	558,389
Marin County	206,038
San Francisco County	715,674
San Mateo County	556,234
SAN JOSE, CALIFORNIA	1,064,714
Santa Clara County	1,064,714

Footnote at end of table.

Table 5A.—COUNTIES OR CITIES COMPRISING THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS AND THE STANDARD CONSOLIDATED AREAS, 1970—Con.

Area title and definition	1970 population
SANTA BARBARA-SANTA MARIA-LOMPOC, CALIFORNIA*	264,324
Santa Barbara County	264,324
SEATTLE-EVERETT, WASHINGTON	1,421,869
King County	1,156,633
Snohomish County	265,236
SHREVEPORT, LOUISIANA	294,703
Bossier Parish	64,519
Caddo Parish	230,184
SOUTH BEND, INDIANA	280,031
Marshall County	34,986
St. Joseph County	245,045
SPOKANE, WASHINGTON	287,487
Spokane County	287,487
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS-CONNECTICUT	529,922
Hampden County, Massachusetts (part)	450,464
Chicopee city	66,676
Holyoke city	50,112
Springfield city	163,905
Westfield city	31,433
Agawam town	21,717
East Longmeadow town	13,029
Hampden town	4,572
Longmeadow town	15,630
Ludlow town	17,580
Monson town	7,355
Palmer town	11,680
Southwick town	6,330
West Springfield town	28,461
Wilbraham town	11,734
Hampshire County, Massachusetts (part)	68,932
Northampton city	29,664
Easthampton town	13,012
Granby town	5,473
Hadley town	3,750
South Hadley town	17,033
Worcester County, Massachusetts (part)	3,633
Warren town	3,633
Tolland County, Connecticut (part)	6,893
Somers town	6,893
STOCKTON, CALIFORNIA	290,208
San Joaquin, County	290,208
SYRACUSE, NEW YORK	636,507
Madison County	63,864
Onondaga County	472,746
Oswego County	100,897
TACOMA, WASHINGTON	411,027
Pierce County	411,027
TAMPA-SAINT PETERSBURG, FLORIDA	1,012,594
Hillsborough County	490,265
Pinellas County	522,329
TOLEDO, OHIO-MICHIGAN	692,571
Lucas County, Ohio	484,370
Wood County, Ohio	89,722
Monroe County, Michigan	118,479
TRENTON, NEW JERSEY	303,968
Mercer County	303,968
TUCSON, ARIZONA	351,667
Pima County	351,667
TULSA, OKLAHOMA	476,945
Creek County	45,532
Osage County	29,750
Tulsa County	401,663
UTICA-ROME, NEW YORK	340,670
Herkimer County	67,633
Oneida County	273,037
WASHINGTON, D. C.-MARYLAND-VIRGINIA	3,861,123
Washington, District of Columbia	756,510
Montgomery County, Maryland	522,809
Prince Georges County, Maryland	660,567
Alexandria city, Virginia	110,938
Fairfax city, Virginia	21,970
Falls Church city, Virginia	10,772
Arlington County, Virginia	174,284
Fairfax County, Virginia	455,021
Loudoun County, Virginia	37,150
Prince William County, Virginia	111,102
WEST PALM BEACH, FLORIDA	348,753
Palm Beach County	348,753
WICHITA, KANSAS	389,352
Butler County	38,638
Sedgwick County	350,694
WILKES-BARRE-HAZLETON, PENNSYLVANIA	342,301
Luzerne County	342,301
WILMINGTON, DELAWARE-NEW JERSEY-MARYLAND	499,493
New Castle County, Delaware	385,856
Salem County, New Jersey	53,291
Cecil County, Maryland	60,346
WORCESTER, MASSACHUSETTS	344,320
Worcester County (part)	344,320
Worcester city	176,572
Auburn town	15,347
Berlin town	2,099
Boylston town	2,774
Brookfield town	2,063
East Brookfield town	1,800
Grafton town	11,659
Holden town	12,564
Leicester town	9,140
Millbury town	11,987
Northborough town	9,413
Northbridge town	11,795
North Brookfield town	3,967
Oxford town	10,345
Paxton town	3,731
Shrewsbury town	19,196
Spencer town	8,779
Sterling town	4,247
Sutton town	4,590
Upton town	3,484
Westborough town	12,594
West Boylston town	6,369
YORK, PENNSYLVANIA	329,540
Adams County	56,937
York County	272,603
YOUNGSTOWN-WARREN, OHIO	536,003
Mahoning County	303,424
Trumbull County	232,579
STANDARD CONSOLIDATED AREAS	
NEW YORK-NORTHEASTERN, NEW JERSEY	16,135,450
New York SMSA, New York	11,528,649
Newark SMSA, New Jersey	1,856,556
New Brunswick SMSA, New Jersey	583,813
Jersey City SMSA, New Jersey	609,266
Paterson-Clifton-Passaic, SMSA, New Jersey	1,358,794
Middlesex County, New Jersey	583,813
Somerset County, New Jersey	198,372
CHICAGO, ILLINOIS-NORTHWESTERN INDIANA	7,612,314
Chicago SMSA, Illinois	6,978,947
Gary-Hammond-East Chicago SMSA, Indiana	633,367

*New SMSA included for 1971.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

States and regions	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less net loss		Farm net profit less net loss		Partnership net profit less net loss		Sales of capital assets net gain less net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	74,572,918	673,677,080	67,078,020	565,055,870	6,390,702	32,034,794	2,776,670	2,195,695	2,138,364	10,835,471	8,083,652	13,143,092
STATE												
Alabama	1,051,417	8,415,525	973,951	7,297,193	84,688	387,999	59,811	4,658	27,997	211,175	70,010	104,554
Alaska	105,057	1,160,599	101,294	1,054,613	15,454	59,890	965	-680	3,896	15,027	7,847	15,709
Arizona	684,307	6,112,372	619,186	5,101,126	69,395	324,306	8,591	-4,856	11,855	50,433	95,668	169,861
Arkansas	616,877	4,340,142	537,074	3,536,030	65,433	245,201	55,445	77,633	17,900	73,840	50,704	112,371
California	7,628,899	72,841,100	6,830,994	61,496,554	795,145	3,739,805	98,657	-73,612	318,750	877,115	987,244	1,697,528
Colorado	864,608	7,684,945	778,450	6,380,631	97,791	391,660	32,512	20,143	36,173	126,711	124,401	220,523
Connecticut	1,182,196	12,496,879	1,073,892	10,351,361	83,586	546,019	5,826	-514	27,265	146,759	138,806	250,700
Delaware	217,352	2,152,036	199,748	1,824,295	14,216	78,744	3,981	2,833	2,883	-1,616	27,885	32,450
District of Columbia	311,838	2,721,259	291,225	2,269,994	17,053	68,610	657	-3,562	4,955	46,745	22,206	58,684
Florida	2,542,511	22,329,413	2,188,796	17,349,357	239,005	1,127,872	40,617	-41,798	63,338	269,776	369,833	881,290
Georgia	1,541,677	12,977,520	1,440,174	11,161,649	124,600	642,488	61,673	-12,831	42,798	232,470	120,195	291,019
Hawaii	308,814	3,010,051	294,657	2,583,130	25,752	129,455	3,885	3,210	17,139	28,222	29,307	45,804
Idaho	253,096	1,967,545	219,305	1,578,150	29,951	124,114	30,581	37,776	10,071	46,022	36,646	65,138
Illinois	4,294,442	42,253,336	3,849,561	35,691,176	307,921	1,759,064	143,264	290,409	123,360	575,461	416,828	728,239
Indiana	1,886,073	16,928,623	1,685,542	14,309,827	162,946	815,035	113,675	76,644	40,715	299,755	183,083	254,277
Iowa	1,025,399	8,229,308	807,776	6,266,704	105,136	465,307	152,742	384,404	38,650	175,487	210,685	202,605
Kansas	803,576	6,743,784	695,533	5,361,247	90,039	394,647	99,051	210,919	24,712	137,476	114,282	137,436
Kentucky	1,048,522	8,086,524	935,022	6,802,940	104,087	467,969	114,600	47,016	28,075	137,947	99,234	119,331
Louisiana	1,088,764	8,930,169	985,764	7,543,530	95,909	471,277	35,225	-7,098	25,222	191,191	75,555	161,344
Maine	359,178	2,513,267	316,449	2,064,284	38,853	161,342	7,680	-379	4,361	34,520	32,662	53,234
Maryland	1,511,663	15,511,914	1,400,182	13,596,772	108,166	652,688	18,749	8,869	31,186	198,997	127,137	202,427
Massachusetts	2,277,152	20,857,777	2,059,425	17,523,532	160,530	981,858	5,087	-1,528	39,828	183,718	222,751	337,075
Michigan	3,143,134	31,282,569	2,887,910	27,131,547	232,380	1,259,991	74,127	49,987	78,087	380,607	323,050	423,640
Minnesota	1,385,418	11,687,134	1,231,339	9,929,924	126,324	491,456	119,221	113,801	37,215	132,266	206,235	226,371
Mississippi	559,836	4,078,820	500,991	3,378,878	57,165	259,638	50,793	11,300	17,262	127,612	34,917	71,362
Missouri	1,671,042	14,565,162	1,473,866	12,266,024	156,804	728,004	140,315	55,445	52,543	250,500	210,673	248,208
Montana	241,612	1,841,025	203,283	1,429,534	28,733	99,527	27,445	45,617	6,877	45,556	42,556	57,010
Nebraska	552,083	4,355,593	452,602	3,272,664	59,590	249,883	79,696	254,662	19,124	116,587	84,211	95,361
Nevada	231,522	2,078,443	214,846	1,777,054	22,656	87,554	2,186	-6,493	11,373	40,795	32,659	55,088
New Hampshire	281,494	2,342,051	256,477	1,930,624	24,104	124,674	3,765	-3,009	6,121	23,900	22,675	52,091
New Jersey	2,837,104	28,871,661	2,581,774	24,405,168	189,920	1,224,254	8,460	-7,814	77,141	506,457	301,433	516,702
New Mexico	338,936	2,553,997	311,328	2,175,304	37,485	127,643	12,124	901	10,994	46,812	27,877	44,854
New York	6,924,945	70,079,844	6,283,450	57,891,421	468,547	2,951,188	53,872	21,215	200,527	1,451,769	788,789	1,359,836
North Carolina	1,765,924	13,905,389	1,607,021	11,856,757	136,856	655,458	98,617	87,887	52,669	288,216	123,858	233,188
North Dakota	212,780	1,467,516	167,142	1,050,970	18,850	72,074	47,560	165,478	11,969	43,662	35,315	27,382
Ohio	3,843,025	35,578,984	3,479,987	30,344,736	308,659	1,567,715	114,255	88,501	79,715	436,652	338,033	488,906
Oklahoma	872,573	6,867,014	760,467	5,604,410	110,636	443,588	84,290	-12,789	27,389	134,971	98,839	135,099
Oregon	818,348	6,947,427	712,898	5,627,633	87,133	429,260	31,435	8,737	31,723	152,889	123,767	179,945
Pennsylvania	4,349,899	38,681,590	3,934,876	32,603,534	322,256	1,895,951	58,554	28,480	103,327	722,207	363,557	481,099
Rhode Island	342,908	2,932,880	312,212	2,473,602	22,873	152,635	159	-2,011	6,824	32,473	34,906	36,331
South Carolina	884,548	6,582,624	825,920	5,797,321	62,079	291,783	37,127	6,045	13,173	91,335	52,347	100,575
South Dakota	225,836	1,545,780	183,889	1,185,049	24,143	93,412	49,646	89,265	6,036	36,429	55,165	42,895
Tennessee	1,375,724	10,947,484	1,252,054	9,334,681	114,657	573,935	107,161	-19,508	43,853	260,599	99,986	232,830
Texas	3,854,478	32,558,723	3,497,093	27,039,871	442,945	1,848,843	224,250	-26,587	133,065	654,518	393,913	952,103
Utah	370,130	3,039,584	345,586	2,601,544	38,055	169,966	14,931	8,624	11,212	25,646	36,002	44,180
Vermont	148,628	1,192,038	133,495	930,295	18,722	81,568	4,733	2,258	5,020	10,609	14,705	27,877
Virginia	1,692,430	15,368,613	1,582,022	13,353,888	115,987	601,125	59,645	-4,471	34,060	229,210	156,355	225,431
Washington	1,232,230	11,156,893	1,105,223	9,273,174	126,134	566,157	39,381	57,716	49,835	231,210	165,525	193,877
West Virginia	559,868	4,594,437	526,852	3,939,598	44,140	234,725	13,143	-9,380	12,942	70,825	37,723	61,832
Wisconsin	1,659,912	14,126,826	1,446,290	11,686,453	136,295	655,368	114,399	161,474	46,025	216,721	257,049	288,598
Wyoming	126,559	1,057,643	110,171	826,691	15,317	59,178	10,332	15,384	5,977	7,843	17,471	32,057
APO/FPO[1]	291,644	1,747,351	284,160	1,750,157	(*)	(*)	(*)	(*)	782	-408	9,830	2,264
Puerto Rico	26,201	182,141	24,544	175,050	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other[2]	148,729	1,195,756	104,252	868,219	4,827	2,860	1,541	-2,208	4,121	9,314	30,659	63,763
IRS REGIONS												
All regions	74,572,918	673,677,080	67,078,020	565,055,870	6,390,702	32,034,794	2,776,670	2,195,695	2,138,364	10,835,471	8,083,652	13,143,092
Central	10,480,622	96,471,137	9,515,313	82,528,649	852,212	4,345,435	429,800	252,767	239,534	1,325,787	981,123	1,347,986
Mid-Atlantic	10,920,286	103,307,073	9,989,827	88,053,652	767,598	4,521,372	150,046	24,335	253,552	1,702,000	998,573	1,516,793
Midwest	11,026,912	98,230,654	9,612,465	81,348,965	935,063	4,514,569	846,843	1,514,937	334,922	1,547,114	1,476,161	1,859,659
North-Atlantic	11,516,501	112,414,735	10,435,400	93,165,120	817,215	4,999,284	81,122	16,032	289,946	1,883,748	1,255,294	2,117,143
Southeast	9,721,637	79,236,775	8,788,907	66,175,835	819,050	3,939,173	455,799	35,753	261,090	1,481,184	871,146	1,914,819
Southwest	8,566,371	70,736,417	7,675,880	58,467,714	955,555	3,982,037	553,229	278,505	281,432	1,373,364	903,042	1,795,786
Western	11,874,015	110,155,039	10,647,272	92,522,512	1,238,408	5,730,035	258,057	76,040	472,731	1,512,915	1,557,221	2,524,139
Other areas[3]	466,574	3,125,248	412,956	2,793,426	5,601	2,892	1,774	-2,676	5,157	9,365	41,092	66,764
STANDARD FEDERAL REGIONS												
All regions	74,572,918	673,677,080	67,078,020	565,055,870	6,390,702	32,034,794	2,776,670	2,195,695	2,138,364	10,835,471	8,083,652	13,143,092
Region I	4,591,556	42,334,891	4,151,950	35,273,699	348,668	2,048,096	27,250	-5,183	89,419	431,979	466,505	757,307
Region II	9,788,250	99,133,645	8,889,768	82,471,638	658,571	4,175,688	62,333	13,097	277,922	1,958,684	1,090,825	1,877,275
Region III	8,643,050	79,029,849	7,934,905	67,588,082	621,818	3,531,843	154,729	22,769	189,353	1,266,369	734,863	1,061,923
Region IV	10,770,159	87,323,299	9,723,929	72,978,775	923,137	4,407,142	570,399	82,768	289,165	1,619,130	970,380	2,034,150
Region V	16,212,004	151,857,472	14,580,629	129,093,663	1,274,525	6,548,630	678,941	780,815	405,117	2,041,463	1,724,278	2,410,032
Region VI	6,771,628	55,250,045	6,091,726	45,899,146	752,408	3,136,552	411,334	32,059	214,570	1,101,333	646,888	1,405,772
Region VII	4,052,100	33,893,847	3,429,777	27,166,639	411,569	1,837,841	471,804	905,430	135,029	680,051	619,851	683,609
Region VIII	2,041,525	16,636,492	1,788,521	13,474,420	222,889	885,817	182,426	344,511	78,244	285,847	310,910	424,047
Region IX	8,853,542	84,041,967	7,959,683	70,957,864	912,948	4,281,120	113,319	-81,751	359,117	996,565	1,144,878	1,968,281
Region X	2,408,731	21,232,464	2,138,720	17,533,569	258,672	1,179,422	102,362	103,550	95,525	445,147	333,785	454,668
Region XI	440,373	2,943,107	388,412	2,618,376	5,497	2,647	1,773	-2,371	4,903	8,907	40,489	66,026

Footnotes at end of table.

Table 5.1—SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

States and regions	Sales of property other than capital assets net gain less loss		Domestic and foreign dividends received				Interest received		Rent net income less net loss		Royalty net income less net loss	
	Number of returns	Amount	Total		Dividends in adjusted gross income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount						
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	746,350	-10,653	12,625,891	16,887,216	7,511,255	15,681,612	34,057,976	24,689,773	6,372,066	2,593,817	549,800	854,771
STATE												
Alabama	6,784	1,157	91,452	161,648	55,608	152,686	317,378	172,321	72,639	54,498	4,026	3,937
Alaska	2,550	-251	12,765	5,669	3,746	4,532	43,234	22,724	8,964	-8,963	(*)	(*)
Arizona	7,669	2,911	116,451	149,270	70,383	137,328	307,887	246,253	62,629	27,752	3,552	6,517
Arkansas	7,571	940	60,257	62,174	43,135	56,536	193,283	163,897	58,681	42,443	9,754	12,328
California	88,192	-25,543	1,419,440	1,727,540	836,257	1,588,539	3,502,584	3,181,171	784,718	-105,149	52,117	65,262
Colorado	14,169	-5,131	161,982	151,529	87,826	137,281	378,919	274,733	93,009	58,233	7,909	18,654
Connecticut	7,104	436	310,538	518,785	176,368	488,890	723,916	491,861	94,692	10,200	6,373	9,297
Delaware	(*)	(*)	48,423	128,326	32,615	123,899	100,534	54,640	17,841	13,650	(*)	(*)
District of Columbia	(*)	(*)	38,683	106,243	28,030	102,541	92,330	97,972	15,108	-7,215	747	2,489
Florida	23,497	-17,045	491,702	898,865	316,410	847,790	1,165,246	1,320,330	206,773	114,153	9,924	17,041
Georgia	7,786	7,905	182,834	243,873	106,265	227,770	523,409	327,642	95,559	65,219	4,065	6,687
Hawaii	1,292	1,166	62,752	65,170	33,858	59,256	209,857	99,920	25,132	15,032	(*)	(*)
Idaho	8,396	769	32,271	35,313	14,408	33,062	108,442	61,798	35,648	20,985	1,951	1,609
Illinois	37,940	-6,144	778,821	1,044,698	453,491	968,357	2,174,734	1,657,798	408,087	182,409	30,409	17,556
Indiana	23,086	-5,682	284,180	308,170	153,803	282,813	841,428	565,121	166,152	106,247	10,333	6,795
Iowa	45,051	14,247	182,464	101,282	99,569	88,396	533,103	426,322	117,839	129,310	4,652	7,008
Kansas	25,236	9,834	147,868	149,725	79,262	137,529	332,211	224,504	106,807	108,283	28,393	19,517
Kentucky	13,424	5,430	114,840	161,812	68,312	151,124	356,285	199,862	84,400	91,325	9,425	5,880
Louisiana	6,812	-328	141,132	150,493	71,472	136,451	363,536	274,990	97,333	55,781	36,996	83,759
Maine	1,647	622	59,399	83,499	34,596	77,943	155,062	86,828	26,391	-7,796	719	-1,064
Maryland	5,018	-6,518	255,899	259,115	144,366	236,051	661,263	420,272	83,738	42,052	3,913	2,815
Massachusetts	4,827	-2,915	452,209	667,958	270,727	626,654	1,268,465	847,935	211,664	20,084	3,708	7,884
Michigan	24,906	5,607	548,735	675,994	315,532	621,604	1,483,238	924,433	212,459	74,256	9,667	13,967
Minnesota	26,153	1,868	250,086	234,543	134,409	213,771	743,155	470,913	111,732	66,337	2,692	1,949
Mississippi	4,596	3,680	58,276	50,013	32,265	44,713	140,291	105,310	43,572	41,156	12,021	20,847
Missouri	23,888	2,641	257,929	382,410	161,753	357,960	722,214	498,968	147,986	78,741	8,704	5,245
Montana	9,681	4,229	43,757	42,735	24,512	38,317	124,461	90,929	27,495	14,995	2,001	2,169
Nebraska	20,298	1,637	83,683	66,325	41,700	59,230	263,203	192,334	77,203	95,300	5,897	8,687
Nevada	2,479	-2,050	33,767	58,829	17,790	55,454	83,857	68,313	15,685	1,254	1,563	2,745
New Hampshire	1,789	-3,779	41,465	69,499	26,724	65,514	152,287	92,562	26,373	3,892	(*)	(*)
New Jersey	10,329	-1,840	614,377	749,135	385,215	686,542	1,493,807	1,057,615	216,669	49,575	6,620	6,027
New Mexico	2,736	155	38,546	40,661	25,132	36,782	118,853	68,934	34,532	16,741	5,819	11,375
New York	18,885	-11,898	1,422,584	2,461,181	923 454	2,313,638	3,694,120	3,049,086	496,271	35,185	15,941	34,001
North Carolina	8,963	-1,654	219,917	290,275	138,663	270,473	611,397	342,990	134,576	91,976	3,627	4,832
North Dakota	10,958	1,742	28,681	15,779	15,147	13,662	101,435	63,070	39,637	26,477	2,046	2,047
Ohio	31,232	-2,646	659,510	877,596	381,783	819,448	1,905,121	1,248,485	316,706	152,241	13,569	11,578
Oklahoma	20,004	-3,392	92,803	121,407	58,962	111,149	282,747	232,046	103,981	95,004	50,828	93,810
Oregon	13,467	2,846	147,031	150,262	92,454	136,380	414,862	293,097	96,344	43,428	8,300	3,877
Pennsylvania	20,554	-8,631	812,135	1,240,042	515,672	1,161,224	2,098,407	1,238,204	267,038	91,577	17,548	11,147
Rhode Island	449	491	50,361	83,395	34,833	78,203	173,780	121,603	33,059	7,648	874	796
South Carolina	2,554	852	69,686	74,458	41,589	68,163	270,711	144,111	73,548	29,899	(*)	(*)
South Dakota	14,421	42	35,465	17,088	20,191	13,754	108,703	64,695	25,618	24,364	(*)	(*)
Tennessee	10,546	-9,577	148,529	159,675	87,483	146,291	476,301	280,110	99,857	85,604	4,726	12,505
Texas	56,964	9,211	470,304	655,875	273,032	607,284	1,328,732	992,823	365,847	155,287	112,729	288,280
Utah	2,219	780	56,006	58,375	30,174	54,349	145,786	65,713	30,148	16,982	2,100	532
Vermont	1,742	522	28,405	50,965	17,036	48,195	69,352	51,007	11,022	3,310	(*)	(*)
Virginia	8,808	4,716	260,070	316,468	147,616	293,056	678,844	411,130	111,312	71,811	3,003	4,318
Washington	17,246	9,418	213,597	190,577	112,863	171,524	641,615	469,312	131,164	74,715	4,855	4,167
West Virginia	1,983	603	61,035	92,300	34,124	86,246	192,703	102,518	39,579	19,119	15,911	2,377
Wisconsin	33,870	8,831	303,919	305,909	154,944	280,478	955,094	570,349	164,493	70,208	2,049	2,976
Wyoming	3,994	2,062	23,031	30,565	13,458	28,021	56,531	44,318	16,708	21,184	1,637	4,155
APO/FPO[1]	319	-11	37,937	6,558	23,193	3,976	77,059	23,515	9,605	-2,074	350	63
Puerto Rico	(*)	(*)	720	1,497	489	1,406	2,711	460	473	43	-	-
Other[2]	1,038	-266	67,272	135,668	48,556	129,377	93,493	91,926	17,570	9,050	3,456	1,280
IRS REGIONS												
All regions	746,350	-10,653	12,625,981	16,887,216	7,511,255	15,681,612	34,057,976	24,689,773	6,372,066	2,593,817	549,800	854,771
Central	94,631	3,311	1,668,300	2,115,871	953,554	1,961,235	4,778,775	3,040,420	819,296	443,187	58,905	40,598
Mid-Atlantic	45,930	-14,800	2,029,587	2,799,329	1,253,514	2,603,311	5,125,185	3,279,832	711,706	261,451	32,001	27,502
Midwest	212,579	24,864	1,921,048	2,168,034	1,081,204	1,995,608	5,601,641	3,944,449	1,092,595	673,145	56,782	45,806
North-Atlantic	36,443	-16,521	2,364,961	3,935,281	1,483,738	3,699,039	6,236,982	4,740,882	899,472	72,524	28,084	51,601
Southeast	64,726	-14,682	1,262,396	1,878,807	778,283	1,757,886	3,504,733	2,692,814	726,524	482,505	38,752	66,021
Southwest	137,486	13,350	1,135,923	1,362,428	652,279	1,251,033	3,054,812	2,276,245	876,898	552,957	254,065	531,878
Western	153,191	-5,724	2,137,837	2,483,740	1,236,445	2,278,743	5,582,585	4,599,229	1,217,927	101,032	77,405	90,023
Other areas[3]	1,364	-452	105,929	143,723	72,238	134,759	173,263	115,901	27,648	7,019	3,806	1,342
STANDARD FEDERAL REGIONS												
All regions	746,350	-10,653	12,625,981	16,887,216	7,511,255	15,681,612	34,057,976	24,689,773	6,372,066	2,593,817	549,800	854,771
Region I	17,558	-4,623	942,377	1,474,100	560,284	1,385,401	2,542,862	1,691,796	403,201	37,339	12,143	17,600
Region II	29,221	-13,914	2,037,681	3,211,813	1,309,158	3,001,586	5,190,638	4,107,161	713,413	84,802	22,561	40,028
Region III	37,584	-12,357	1,476,245	2,142,494	902,423	2,003,016	3,824,081	2,324,735	534,616	230,995	41,292	23,852
Region IV	78,150	-9,252	1,377,236	2,040,618	846,595	1,909,010	3,861,018	2,892,676	810,924	573,830	48,177	71,901
Region V	177,187	1,833	2,825,251	3,446,910	1,593,962	3,186,472	8,102,770	5,437,099	1,379,629	651,696	68,719	54,823
Region VI	94,087	6,586	803,042	1,030,610	471,733	948,202	2,287,151	1,732,691	660,374	365,256	216,126	489,551
Region VII	114,473	28,358	671,944	699,741	382,284	643,115	1,850,731	1,342,128	449,835	411,633	47,646	40,438
Region VIII	55,442	3,724	348,922	316,072	191,308	285,382	915,835	603,458	232,615	162,236	16,026	27,895
Region IX	99,632	-23,515	1,632,410	2,000,808	958,288	1,840,578	4,104,185	3,595,656	888,164	-61,110	57,829	75,485
Region X	41,659	12,783	405,664	381,820	223,471	345,499	1,208,153	846,931	272,120	130,165	15,475	11,837
Region XI	1,357	-277	105,209	142,225	71,749	133,353	170,552	115,441	27,175	6,977	3,806	1,342

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

States and regions	Estates and trusts net income less net loss		Pensions and annuities in adjusted gross income		Itemized deductions		Standard deduction				Exemptions	
							Low-income allowance		Percentage			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
United States, total	643,246	1,574,548	3,459,766	9,260,869	30,675,183	91,827,804	32,295,127	33,387,394	11,174,030	14,689,817	203,964,991	137,551,024
STATE												
Alabama	3,761	13,052	33,834	78,551	460,385	1,217,190	476,981	486,743	105,340	133,368	3,044,094	2,054,245
Alaska	631	1,202	512	1,992	37,354	131,003	44,860	47,104	21,815	30,494	272,116	183,308
Arizona	6,893	20,090	45,784	152,066	332,778	934,144	270,411	278,172	77,987	101,991	1,998,247	1,348,411
Arkansas	3,753	21,516	12,472	28,434	156,860	415,342	368,671	382,195	87,661	115,696	1,686,518	1,137,823
California	79,729	211,975	362,412	1,121,696	3,971,830	14,255,230	2,830,268	2,930,709	762,594	995,893	20,902,457	14,089,964
Colorado	6,790	17,658	28,637	73,663	388,486	1,142,444	388,658	400,599	80,839	107,697	2,349,221	1,585,054
Connecticut	14,367	30,876	82,986	225,137	476,628	1,538,877	466,001	481,654	237,544	319,642	3,183,084	2,146,062
Delaware	4,067	15,932	9,138	28,706	62,600	235,071	109,089	114,550	45,508	62,320	594,635	401,313
District of Columbia	5,601	15,242	17,744	78,528	109,956	377,907	155,833	158,795	45,589	53,954	700,718	473,133
Florida	23,270	60,769	207,342	710,686	1,059,216	3,021,582	1,107,969	1,142,987	362,888	475,115	7,002,106	4,718,594
Georgia	9,236	35,532	33,550	87,062	554,218	1,656,986	745,745	759,940	233,991	303,590	4,314,616	2,910,274
Hawaii	3,072	12,172	13,450	46,118	149,054	477,481	113,304	118,984	45,482	57,658	832,518	561,683
Idaho	757	1,090	4,475	4,639	87,778	214,069	124,398	127,345	38,487	52,378	698,188	471,179
Illinois	38,140	99,710	227,292	572,388	1,747,733	5,249,714	1,737,855	1,802,170	792,218	1,060,009	11,497,033	7,755,962
Indiana	13,247	30,561	98,547	195,532	662,833	1,721,920	815,811	847,130	393,403	525,959	5,394,238	3,637,082
Iowa	10,597	26,083	38,450	75,910	401,297	987,987	461,189	478,464	147,888	192,533	2,957,794	1,994,593
Kansas	13,657	12,599	29,111	56,260	316,077	841,021	358,333	371,427	118,691	155,873	2,322,886	1,566,676
Kentucky	6,880	13,172	27,946	66,633	341,976	888,385	574,889	587,540	125,642	160,741	2,912,806	1,964,790
Louisiana	4,284	7,891	35,726	133,903	451,181	1,198,425	475,095	494,813	158,767	201,901	3,192,731	2,152,979
Maine	4,430	5,625	12,977	49,287	114,709	262,461	194,050	200,669	47,960	62,780	967,583	653,960
Maryland	10,445	20,502	77,161	239,543	710,257	2,250,118	583,222	602,059	212,532	269,903	4,115,616	2,775,590
Massachusetts	25,441	54,421	133,001	364,727	917,769	2,812,949	998,768	1,040,207	350,832	465,209	5,764,217	3,886,807
Michigan	21,750	56,186	153,101	377,197	1,492,149	4,235,174	1,189,099	1,229,776	452,459	608,076	8,805,330	5,940,753
Minnesota	14,190	10,112	45,273	77,015	615,695	1,807,668	605,726	627,721	145,724	189,056	3,784,693	2,552,219
Mississippi	1,315	4,374	16,764	40,940	216,156	565,121	292,123	297,186	46,866	64,295	1,701,643	1,146,324
Missouri	13,130	26,869	52,827	107,523	641,031	1,679,091	764,586	791,077	249,434	322,140	4,662,573	3,143,217
Montana	1,246	1,805	9,267	19,948	73,416	173,234	121,141	125,228	44,489	56,900	673,237	454,428
Nebraska	5,731	9,853	14,414	27,309	176,208	450,794	274,225	284,261	94,946	124,781	1,580,191	1,066,460
Nevada	1,043	5,205	10,993	16,205	91,342	271,907	94,354	98,053	43,963	58,140	601,142	405,466
New Hampshire	1,786	5,967	12,847	32,413	78,524	208,608	138,797	142,659	63,365	86,204	715,456	482,650
New Jersey	16,349	46,912	175,125	476,643	1,299,451	4,069,516	1,075,459	1,116,763	455,727	602,437	7,750,376	5,226,665
New Mexico	2,876	2,475	10,211	34,817	130,336	342,716	166,343	172,111	37,330	48,329	920,964	621,282
New York	65,689	195,237	386,721	966,883	3,347,892	11,905,898	2,626,457	2,708,645	931,361	1,179,790	18,272,423	12,316,324
North Carolina	14,220	24,302	42,833	123,062	672,363	1,817,046	871,873	888,961	216,053	274,034	4,776,249	3,222,019
North Dakota	846	287	4,062	5,494	62,998	146,702	122,937	127,812	23,898	33,272	605,304	408,407
Ohio	26,964	70,145	190,321	450,516	1,417,688	3,755,898	1,633,309	1,689,586	779,498	1,045,721	10,535,125	7,107,391
Oklahoma	6,964	12,097	43,663	105,494	315,480	823,183	435,761	451,312	112,562	150,331	2,419,707	1,632,537
Oregon	6,309	9,651	41,747	95,582	320,691	894,352	369,532	381,457	123,578	164,119	2,258,639	1,522,769
Pennsylvania	48,860	87,031	238,100	581,070	1,749,867	4,585,134	1,874,521	1,951,730	714,830	956,011	11,316,045	7,636,011
Rhode Island	5,255	7,126	20,301	37,264	128,105	357,211	160,856	168,899	53,198	69,416	877,780	592,490
South Carolina	2,535	5,269	27,233	98,980	352,504	848,946	421,069	437,103	104,958	129,370	2,482,631	1,674,463
South Dakota	1,887	9,274	7,036	15,204	64,435	143,821	115,493	121,268	41,310	53,356	693,041	467,370
Tennessee	8,801	17,692	29,336	79,426	461,839	1,171,538	690,077	712,355	217,034	283,531	3,838,083	2,588,381
Texas	35,801	132,722	129,965	367,247	1,181,759	3,389,910	1,939,611	2,005,214	694,318	928,814	10,939,785	7,377,907
Utah	1,206	2,952	11,262	35,453	191,533	524,121	151,871	158,525	24,700	31,350	1,076,220	725,991
Vermont	1,086	5,069	9,976	35,484	60,905	168,185	68,491	70,844	15,495	20,137	420,875	283,821
Virginia	15,194	29,972	66,250	216,225	597,429	1,794,497	812,971	837,418	275,583	355,981	4,329,663	2,920,277
Washington	6,839	11,838	64,496	145,743	495,409	1,352,481	500,787	521,422	227,674	312,233	3,525,923	2,377,286
West Virginia	4,679	9,684	21,329	66,477	101,090	254,921	289,412	298,370	167,352	220,466	1,531,364	1,033,397
Wisconsin	14,962	33,474	75,704	157,146	717,160	1,972,190	737,482	766,667	196,311	263,485	4,621,921	3,116,718
Wyoming	1,205	1,248	3,059	5,514	36,552	85,480	59,952	62,812	29,064	39,589	343,538	231,340
APO/FPO[1]	2,675	2,625	448	1,815	19,829	41,811	201,923	201,563	68,012	82,836	704,055	473,890
Puerto Rico	-	-	1,654	12,135	10,641	19,801	11,502	12,077	2,411	2,848	94,570	63,835
Other[2]	2,805	9,425	10,901	57,184	43,731	140,543	75,987	74,263	26,869	28,065	403,023	269,454
IRS REGIONS												
All regions	643,246	1,574,548	3,459,766	9,260,869	30,675,183	91,827,804	32,295,127	33,387,394	11,174,030	14,689,817	203,964,991	137,551,024
Central	73,520	179,747	491,244	1,156,355	4,015,736	10,856,298	4,502,520	4,652,402	1,918,354	2,560,963	29,178,863	19,683,412
Mid-Atlantic	100,516	215,591	583,518	1,620,716	4,529,560	13,312,243	4,611,095	4,781,315	1,749,769	2,300,607	28,807,053	19,432,990
Midwest	99,483	215,660	465,058	1,037,990	4,426,557	12,437,968	4,819,493	4,999,439	1,691,729	2,238,633	30,402,550	20,504,946
North-Atlantic	118,054	304,320	658,809	1,711,196	5,124,532	17,254,188	4,653,420	4,813,576	1,699,755	2,203,178	30,201,418	20,362,115
Southeast	63,138	160,990	390,892	1,218,706	3,776,681	10,298,409	4,605,837	4,725,274	1,287,130	1,663,302	27,159,422	18,314,302
Southwest	75,330	208,205	292,844	805,332	2,976,731	8,238,521	4,192,424	4,340,483	1,319,232	1,748,231	24,175,350	16,305,598
Western	107,725	277,980	564,398	1,639,443	5,751,185	19,228,022	4,620,926	4,786,998	1,410,769	1,861,156	32,838,687	22,140,485
Other areas[3]	5,480	12,051	13,003	71,134	74,201	202,155	289,412	287,903	97,292	113,749	1,201,648	807,179
STANDARD FEDERAL REGIONS												
All regions	643,246	1,574,548	3,459,766	9,260,869	30,675,183	91,827,804	32,295,127	33,387,394	11,174,030	14,689,817	203,964,991	137,551,024
Region I	52,365	109,084	272,088	744,313	1,776,640	5,348,290	2,026,963	2,104,931	768,394	1,023,388	11,928,995	8,045,790
Region II	82,038	242,148	563,500	1,455,661	4,657,984	15,995,215	3,713,418	3,837,486	1,389,499	1,785,075	26,117,369	17,606,824
Region III	88,846	178,363	429,722	1,210,550	3,331,199	9,497,648	3,825,048	3,962,921	1,461,394	1,918,636	22,588,041	15,239,721
Region IV	70,018	174,162	418,838	1,285,339	4,118,657	11,186,793	5,180,726	5,312,814	1,412,772	1,824,043	30,072,228	20,279,092
Region V	129,253	300,187	790,238	1,829,794	6,653,258	18,742,564	6,719,282	6,963,049	2,759,613	3,692,307	44,638,340	30,110,126
Region VI	53,678	176,700	232,037	669,895	2,235,616	6,169,576	3,385,481	3,505,645	1,090,638	1,445,071	19,159,705	12,922,528
Region VII	43,115	75,403	134,802	267,002	1,534,613	3,958,894	1,858,333	1,925,229	610,959	795,328	11,523,444	7,770,946
Region VIII	13,180	33,223	63,323	155,278	817,420	2,215,802	960,052	996,242	244,300	322,164	5,740,561	3,872,589
Region IX	90,737	249,442	432,639	1,336,085	4,545,004	15,938,762	3,308,337	3,425,919	930,026	1,213,681	24,334,364	16,405,525
Region X	14,536	23,781	111,230	247,957	941,232	2,591,905	1,039,577	1,077,327	411,554	559,224	6,754,866	4,554,541
Region XI	5,480	12,051	11,349	58,999	63,560	182,355	277,910	275,826	94,881	110,901	1,107,078	743,344

Footnotes at end of table.

Table 5.1--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

States and regions	Taxable income		Income tax after credits		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)
United States, total	60,309,868	414,028,146	59,927,376	85,253,282	61,235,671	87,483,104
STATE						
Alabama	821,688	4,762,753	818,377	940,075	847,997	970,034
Alaska	87,232	787,302	87,058	163,840	89,008	167,578
Arizona	531,696	3,625,229	529,044	738,739	536,101	755,426
Arkansas	459,970	2,480,339	456,411	484,362	477,946	507,363
California	6,116,830	42,623,809	6,075,989	8,752,808	6,185,838	8,987,876
Colorado	681,662	4,696,006	678,110	947,874	691,071	977,962
Connecticut	1,005,903	8,201,216	1,003,579	1,801,472	1,011,556	1,830,272
Delaware	175,306	1,414,718	175,233	309,583	176,867	313,605
District of Columbia	253,166	1,743,124	246,680	397,112	248,397	402,192
Florida	2,055,976	13,687,488	2,042,181	2,960,322	2,075,901	3,034,694
Georgia	1,235,216	7,760,638	1,231,492	1,560,556	1,259,777	1,604,948
Hawaii	245,616	1,881,198	243,450	382,313	245,980	388,704
Idaho	195,780	1,168,507	191,213	218,955	200,581	230,469
Illinois	3,568,475	27,233,675	3,544,597	5,730,066	3,600,014	5,853,601
Indiana	1,521,335	10,637,214	1,510,356	2,135,539	1,544,106	2,193,088
Iowa	800,869	4,893,358	784,556	942,595	839,243	1,005,667
Kansas	629,432	4,054,638	621,479	807,877	650,585	849,408
Kentucky	805,103	4,793,889	803,166	954,884	844,201	988,239
Lousiiana	825,092	5,207,345	819,635	1,065,970	837,354	1,098,313
Maine	269,000	1,446,432	264,217	281,039	273,098	290,710
Maryland	1,279,179	9,880,032	1,275,822	2,049,148	1,288,592	2,085,313
Massachusetts	1,825,090	13,138,833	1,824,240	2,724,649	1,842,277	2,774,971
Michigan	2,627,789	19,880,464	2,612,047	4,099,869	2,644,619	4,174,365
Minnesota	1,075,198	6,915,918	1,055,879	1,367,062	1,106,071	1,414,577
Mississippi	412,231	2,217,846	410,329	435,914	435,421	457,517
Missouri	1,355,850	9,057,371	1,347,657	1,849,052	1,392,519	1,904,513
Montana	190,452	1,099,620	186,807	205,086	196,472	216,782
Nebraska	431,696	2,589,975	420,268	506,745	453,575	541,596
Nevada	183,359	1,319,234	183,157	280,753	187,176	287,768
New Hampshire	219,909	1,483,572	217,990	300,085	220,927	307,061
New Jersey	2,336,620	18,396,476	2,324,998	3,937,484	2,348,958	4,005,555
New Mexico	245,956	1,495,654	245,707	292,671	251,589	302,597
New York	5,776,238	43,313,644	5,757,223	9,366,349	5,824,383	9,548,200
North Carolina	1,429,839	8,067,983	1,420,945	1,585,297	1,458,609	1,639,750
North Dakota	166,081	818,984	153,725	147,899	180,849	165,890
Ohio	3,221,516	22,723,086	3,199,184	4,629,407	3,245,706	4,727,920
Oklahoma	675,894	4,057,128	673,757	805,519	703,745	842,084
Oregon	643,662	4,191,214	642,055	831,617	654,980	858,713
Pennsylvania	3,664,728	24,332,533	3,660,571	4,971,654	3,703,014	5,086,543
Rhode Island	279,459	1,808,719	277,113	369,137	279,746	376,482
South Carolina	669,231	3,717,252	666,316	712,301	679,609	735,829
South Dakota	170,779	838,267	163,021	152,920	183,108	169,067
Tennessee	1,102,429	6,549,885	1,100,356	1,332,087	1,136,995	1,371,261
Texas	3,029,216	20,101,352	3,014,558	4,210,651	3,101,004	4,354,907
Utah	275,900	1,703,846	275,143	329,212	279,230	338,685
Vermont	114,376	699,486	113,838	137,918	118,149	143,102
Virginia	1,398,620	9,777,120	1,393,279	1,985,109	1,412,470	2,020,701
Washington	981,874	6,917,870	971,573	1,382,581	999,300	1,423,846
West Virginia	464,451	2,894,605	464,405	570,427	469,249	583,771
Wisconsin	1,302,191	8,441,188	1,285,994	1,651,019	1,331,140	1,707,962
Wyoming	103,580	669,873	102,509	135,796	109,080	141,704
APO/FPO[1]	261,413	967,779	261,413	173,929	261,413	173,958
Puerto Rico	16,331	94,830	10,925	8,131	10,925	8,144
Other[2]	93,384	767,629	87,749	139,823	89,150	141,821
IRS REGIONS						
All regions	60,309,868	414,028,146	59,927,376	85,253,282	61,235,671	87,483,104
Central	8,640,194	60,929,258	8,589,158	12,390,126	8,747,881	12,667,383
Mid-Atlantic	9,107,619	65,544,003	9,076,583	13,650,090	9,178,298	13,913,908
Midwest	8,871,139	60,788,736	8,755,697	12,347,358	9,086,519	12,762,873
North-Atlantic	9,489,975	70,091,902	9,458,200	14,980,650	9,570,136	15,270,798
Southeast	7,726,610	46,763,846	7,689,996	9,526,551	7,894,309	9,814,033
Southwest	6,650,802	42,762,334	6,612,166	8,750,720	6,822,374	9,074,338
Western	9,452,401	65,317,829	9,385,489	13,285,905	9,574,666	13,655,847
Other areas[3]	371,128	1,830,238	360,087	321,882	361,488	323,923
STANDARD FEDERAL REGIONS						
All regions	60,309,868	414,028,146	59,927,376	85,253,282	61,235,671	87,483,104
Region I	3,713,737	26,778,257	3,700,977	5,614,301	3,745,753	5,722,598
Region II	8,129,189	61,804,950	8,093,146	13,311,963	8,184,266	13,561,899
Region III	7,235,450	50,042,133	7,215,990	10,283,034	7,298,589	10,492,124
Region IV	8,531,713	51,557,735	8,493,162	10,481,435	8,738,510	10,802,272
Region V	13,316,504	95,831,545	13,208,057	19,612,961	13,471,656	20,071,512
Region VI	5,236,128	33,341,818	5,210,068	6,859,173	5,371,638	7,105,264
Region VII	3,217,847	20,595,342	3,173,960	4,106,269	3,335,922	4,301,185
Region VIII	1,588,454	9,826,595	1,559,315	1,918,788	1,639,810	2,010,091
Region IX	7,077,501	49,449,470	7,031,640	10,154,613	7,155,095	10,419,774
Region X	1,908,548	13,064,892	1,891,899	2,596,993	1,943,869	2,680,605
Region XI	354,797	1,735,408	349,162	313,751	350,563	315,778

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1] Returns filed from Army Post Office and Fleet Post Office addresses.

[2] Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3] Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less net loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received				Interest received		Rent net income less net loss	
									Total		Dividends in adjusted gross income					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	44,978,809	440,936,102	40,984,826	373,050,551	3,571,327	19,726,947	4,834,299	8,571,257	8,359,550	12,224,222	5,051,544	11,405,067	21,728,736	16,383,874	3,529,786	855,961
Akron, Ohio	239,156	2,433,800	216,612	2,116,578	14,802	100,614	16,129	41,316	45,086	46,345	21,176	42,795	125,666	70,355	24,294	12,101
Albany-Schenectady-Troy, New York	245,926	2,293,569	222,738	1,938,427	16,792	95,969	23,269	28,432	55,923	56,731	27,389	51,307	132,108	84,693	22,200	8,391
Albuquerque, New Mexico	120,338	1,049,496	113,490	922,043	13,453	48,494	8,086	13,317	13,362	13,855	(*)	(*)	46,770	22,115	(*)	(*)
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	223,216	2,044,874	197,934	1,714,845	14,160	91,972	17,463	18,362	55,257	68,417	37,736	62,649	126,298	86,382	14,911	-4,869
Anaheim-Santa Ana-Garden Grove, California	534,034	5,694,916	483,424	5,018,085	60,241	250,269	67,867	139,211	101,552	104,092	55,912	95,306	245,587	231,401	57,606	-19,917
Appleton-Oshkosh, Wisconsin	97,158	905,403	80,755	747,535	6,609	29,969	15,689	20,584	26,050	28,776	(*)	(*)	54,849	41,918	(*)	(*)
Atlanta, Georgia	512,741	5,049,291	482,049	4,293,860	41,742	249,917	47,681	151,369	85,426	122,641	53,055	114,757	209,067	135,399	31,174	3,430
Austin, Texas	113,581	966,507	105,385	814,588	16,895	66,934	11,865	19,592	15,302	22,939	(*)	(*)	45,972	28,378	(*)	(*)
Bakersfield, California	123,397	958,079	105,718	834,459	12,191	45,941	6,938	7,459	19,335	8,019	(*)	(*)	43,433	22,176	(*)	(*)
Baltimore, Maryland	724,571	7,048,464	676,987	6,165,769	46,234	294,932	58,179	76,014	112,177	130,523	58,989	120,557	302,313	172,932	38,151	17,125
Baton Rouge, Louisiana	117,865	1,013,901	102,256	859,621	8,982	52,157	9,265	15,245	20,797	12,944	(*)	(*)	51,589	44,111	(*)	(*)
Beaumont-Port Arthur-Orange, Texas	127,035	1,084,358	122,416	934,957	8,055	51,231	10,988	14,667	18,095	28,616	(*)	(*)	50,460	22,560	(*)	(*)
Binghamton, New York and Pennsylvania	127,056	1,172,416	115,566	1,017,507	8,919	37,680	12,667	14,773	26,993	29,914	12,861	27,055	58,364	26,414	15,184	1,832
Birmingham, Alabama	251,466	2,328,433	238,430	2,048,804	19,052	92,868	18,522	29,147	25,898	45,793	16,643	43,118	83,393	46,332	17,071	20,957
Boston, Massachusetts	1,075,159	10,103,796	981,925	8,334,019	72,654	463,817	109,948	190,449	222,934	402,871	137,739	382,331	592,192	450,506	90,834	14,350
Bridgeport, Connecticut	155,856	1,613,396	141,198	1,387,082	9,190	62,791	13,287	15,043	38,896	33,819	18,438	30,412	89,620	67,599	16,596	4,508
Buffalo, New York	494,331	4,622,648	465,345	4,047,222	28,473	163,914	44,252	39,144	91,748	82,199	47,281	73,943	262,849	152,949	49,629	7,615
Canton, Ohio	128,030	1,204,293	115,471	1,055,219	13,155	55,668	6,397	7,346	14,248	20,250	(*)	(*)	72,801	54,865	(*)	(*)
Charleston, South Carolina	76,391	608,909	69,344	545,123	4,372	25,549	4,964	8,786	(*)	(*)	(*)	(*)	29,898	10,316	13,157	5,362
Charlotte, North Carolina	138,826	1,375,544	128,087	1,185,532	9,662	67,966	20,644	38,132	31,424	34,193	16,785	31,491	61,089	26,943	5,850	6,135
Chattanooga, Tennessee and Georgia Georgia	115,131	973,480	107,427	838,643	8,075	49,555	8,090	23,891	(*)	(*)	(*)	(*)	40,207	20,279	(*)	(*)
Chicago, Illinois	2,736,595	28,621,212	2,494,757	24,508,676	166,998	1,091,203	239,117	543,593	520,962	815,305	319,797	760,738	1,444,170	1,147,031	233,369	23,882
Cincinnati, Ohio and Kentucky and Indiana	509,747	4,966,041	458,093	4,183,966	41,720	235,872	49,861	68,208	107,660	183,991	63,072	174,038	258,589	206,536	43,239	-1,304
Cleveland, Ohio	694,768	7,009,214	639,714	5,986,259	45,003	275,020	70,507	133,180	148,844	247,952	85,791	234,430	354,539	237,623	51,218	21,333
Columbia, South Carolina	94,123	796,395	90,587	702,900	8,305	42,423	6,946	15,022	(*)	(*)	(*)	(*)	30,342	20,372	(*)	(*)
Columbus, Ohio	324,440	3,163,282	303,627	2,701,962	26,502	148,226	27,039	44,383	50,498	62,321	28,681	57,823	163,461	113,916	22,020	22,948
Corpus Christi, Texas	100,087	791,204	95,404	675,407	11,741	47,859	6,512	16,850	13,118	15,795	(*)	(*)	33,447	21,566	(*)	(*)
Dallas, Texas	597,165	5,790,076	551,688	4,787,945	67,461	312,282	66,825	260,123	80,776	112,236	41,914	104,312	215,139	189,261	40,704	20,736
Davenport-Rock Island-Moline, Iowa and Illinois	152,806	1,470,841	131,559	1,219,910	10,305	54,619	19,990	13,970	32,657	32,307	19,959	29,095	73,276	67,502	16,145	20,722
Dayton, Ohio	312,250	2,881,829	286,308	2,500,425	23,165	122,817	19,490	36,914	37,985	46,733	21,107	43,273	147,968	77,091	24,907	16,076
Denver, Colorado	442,006	4,573,223	399,670	3,806,419	52,227	223,502	66,284	125,709	89,379	88,319	53,655	80,057	201,845	169,689	46,324	38,864
Des Moines, Iowa	104,864	1,107,684	95,455	964,115	10,581	55,609	8,537	11,613	15,175	13,708	6,045	12,656	52,077	31,535	(*)	(*)
Detroit, Michigan	949,279	11,097,652	892,822	9,738,341	65,233	431,702	113,011	149,595	191,848	202,213	104,522	183,497	477,445	294,003	47,430	29,432
Duluth-Superior, Minnesota and Wisconsin	105,177	896,379	95,428	773,140	7,996	25,547	9,094	5,875	16,140	9,880	(*)	(*)	60,940	42,772	(*)	(*)
El Paso, Texas	113,385	947,081	107,158	822,654	10,919	54,642	8,569	18,810	12,901	20,141	(*)	(*)	34,871	14,668	14,362	4,511
Erie, Pennsylvania	76,862	727,394	70,283	606,792	7,532	42,791	6,808	8,617	(*)	(*)	(*)	(*)	37,791	18,888	(*)	(*)
Flint, Michigan	146,299	1,654,646	134,466	1,494,801	13,163	73,277	10,638	11,981	29,572	29,469	19,538	26,276	72,466	32,964	(*)	(*)
Fort Lauderdale-Hollywood, Florida	256,940	2,421,260	214,999	1,748,735	23,569	135,797	51,942	123,051	57,942	157,801	41,083	151,629	125,442	179,680	(*)	(*)
Fort Wayne, Indiana	95,781	953,705	82,658	772,570	6,914	45,032	15,480	12,882	20,901	36,827	11,267	34,744	51,640	33,527	(*)	(*)
Fort Worth, Texas	236,559	2,231,811	215,869	1,905,516	29,691	103,346	22,356	60,187	32,933	37,016	19,111	33,710	89,132	76,228	28,831	13,789
Fresno, California	135,175	1,200,051	124,005	950,130	14,470	95,649	21,638	25,473	22,122	16,952	(*)	(*)	61,771	65,357	15,255	2,581
Gary-Hammond-East Chicago, Indiana	254,444	2,187,368	225,704	1,919,497	12,648	68,962	17,206	15,904	34,420	31,147	21,069	27,148	117,246	79,649	20,882	4,432
Grand Rapids, Michigan	199,963	1,889,684	182,463	1,568,194	16,307	93,602	24,452	16,516	41,285	58,622	23,539	54,853	104,659	86,832	13,361	5,262
Greensboro-Winston-Salem-High Point North Carolina	266,941	2,288,364	250,120	1,974,381	17,633	92,001	13,547	38,454	37,930	62,133	21,349	59,418	101,364	49,385	15,664	11,542
Greenville, South Carolina	120,998	980,363	114,396	879,606	8,044	46,610	4,989	7,964	(*)	(*)	(*)	(*)	37,581	26,189	(*)	(*)
Harrisburg, Pennsylvania	153,042	1,438,524	141,354	1,222,289	10,860	67,237	9,885	13,215	27,891	21,924	16,973	19,256	65,990	37,226	(*)	(*)
Hartford, Connecticut	248,874	2,552,564	225,493	2,105,477	14,347	103,283	27,081	41,667	65,966	97,876	33,451	91,421	170,313	117,243	15,135	1,640
Honolulu, Hawaii	254,453	2,566,410	241,536	2,206,959	22,352	109,149	25,540	39,125	56,946	61,853	32,162	56,402	167,628	82,597	22,611	13,561
Houston, Texas	759,793	7,416,980	709,064	6,403,874	77,769	326,493	80,333	235,862	104,451	198,491	67,781	187,032	260,251	205,115	57,855	-113
Huntington-Ashland, West Virginia, Kentucky, and Ohio	85,952	727,180	79,713	635,127	5,313	32,867	6,426	17,022	(*)	(*)	(*)	(*)	35,116	11,148	(*)	(*)
Indianapolis, Indiana	376,776	3,817,983	355,361	3,254,060	35,929	212,053	30,545	69,761	55,523	79,963	32,024	74,815	154,800	92,402	28,295	16,623
Jackson, Mississippi	90,688	708,385	82,673	596,619	8,312	36,870	7,590	21,480	(*)	(*)	(*)	(*)	23,448	13,933	(*)	(*)
Jacksonville, Florida	193,771	1,637,089	178,711	1,428,967	14,302	70,719	15,755	32,704	24,487	25,568	12,856	23,140	69,931	61,592	16,772	2,063
Jersey City, New Jersey	244,170	1,970,511	219,750	1,724,821	10,027	62,855	18,539	29,064	28,945	26,461	18,268	23,464	113,458	74,776	40,091	-4,566
Johnstown, Pennsylvania	81,464	623,398	76,338	550,562	5,488	21,842	6,420	3,806	(*)	(*)	(*)	(*)	36,148	15,329	(*)	(*)

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less net loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received				Interest received		Rent net income less net loss	
									Total		Dividends in adjusted gross income					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kansas City, Missouri and Kansas	474,703	4,780,551	443,855	4,117,932	33,125	195,184	51,684	99,112	78,968	114,047	46,225	106,648	213,576	120,787	33,914	8,298
Knoxville, Tennessee	127,347	1,165,961	117,609	982,376	11,003	51,201	10,270	25,461	19,095	20,931	(*)	(*)	62,974	41,674	(*)	(*)
Lancaster, Pennsylvania	114,455	1,076,097	102,819	893,983	10,986	68,013	15,268	15,442	26,198	23,408	17,905	20,789	53,624	35,797	(*)	(*)
Lansing, Michigan	127,946	1,301,876	119,292	1,169,337	10,958	52,391	11,738	18,506	22,288	23,039	(*)	(*)	73,093	26,594	(*)	(*)
Las Vegas, Nevada	113,822	1,026,150	107,175	918,447	10,885	31,246	11,790	25,063	14,634	21,418	(*)	(*)	33,573	30,648	(*)	(*)
Little Rock-North Little Rock, Arkansas	126,659	1,032,106	117,032	869,475	10,992	56,875	7,765	17,051	(*)	(*)	(*)	(*)	35,669	30,215	(*)	(*)
Long Branch-Asbury Park, New Jersey	139,996	1,487,810	127,248	1,262,734	13,839	73,513	17,332	22,181	27,327	51,057	20,502	47,648	67,826	40,923	(*)	(*)
Lorain-Elyria, Ohio	100,644	887,737	92,339	777,463	4,802	27,415	7,718	6,058	(*)	(*)	(*)	(*)	46,344	22,624	(*)	(*)
Los Angeles-Long Beach, California	2,745,515	25,962,434	2,475,251	22,239,384	288,111	1,283,281	330,790	595,519	459,112	624,744	263,247	580,070	1,174,359	1,184,311	266,687	-144,545
Louisville, Kentucky and Indiana	302,038	2,898,094	273,899	2,407,820	26,022	154,879	26,049	35,409	56,074	84,468	36,776	78,842	126,054	85,580	18,232	32,581
Madison, Wisconsin	96,019	1,001,422	86,810	843,503	9,260	48,245	14,163	21,805	18,574	16,646	(*)	(*)	62,010	29,710	(*)	(*)
Memphis, Tennessee and Arkansas	233,325	2,197,669	717,299	1,789,310	18,556	129,555	18,133	65,002	33,365	37,471	22,335	33,854	78,862	64,310	13,622	25,574
Miami, Florida	484,244	4,532,818	426,137	3,578,894	37,252	221,401	54,437	214,916	81,124	163,210	49,902	155,515	215,693	295,830	39,037	43,783
Milwaukee, Wisconsin	516,045	4,817,218	463,775	4,077,823	35,103	209,603	62,927	72,987	98,199	132,596	50,456	124,136	310,791	191,317	54,926	26,958
Minneapolis-St. Paul, Minnesota	679,359	6,623,972	632,864	5,772,002	51,493	230,604	82,262	136,230	133,650	176,983	71,497	165,940	369,467	255,951	36,387	12,060
Mobile, Alabama	123,102	987,134	111,658	813,084	9,290	40,326	11,941	13,633	(*)	37,555	(*)	(*)	36,660	32,097	(*)	(*)
Nashville, Tennessee	213,969	1,928,754	193,315	1,643,640	20,521	105,403	18,025	42,774	30,789	37,865	16,263	35,086	79,846	44,826	16,266	8,413
New Brunswick-Perth Amboy-Sayreville, New Jersey	216,310	2,048,360	206,738	1,858,048	12,522	73,860	19,076	19,353	37,232	35,331	20,208	31,767	97,752	35,292	(*)	(*)
New Haven, Connecticut	134,222	1,361,135	121,273	1,106,871	8,598	58,516	14,541	14,434	32,619	65,207	22,488	61,864	78,467	79,492	(*)	(*)
New Orleans, Louisiana	310,993	2,813,003	288,605	2,354,866	26,870	155,860	19,303	59,225	41,803	72,776	24,543	68,387	105,265	81,864	27,370	18,397
New York, New York	4,393,404	46,693,333	3,963,282	37,966,226	284,210	1,955,252	546,655	1,044,983	931,061	1,900,371	644,671	1,800,202	2,404,692	2,237,443	274,109	-8,936
Newark, New Jersey	706,571	7,786,514	643,936	6,350,878	47,191	368,731	75,990	160,317	181,055	278,249	118,517	259,562	398,030	321,196	62,106	9,658
Newport News-Hampton, Virginia	79,045	771,050	76,483	709,484	4,608	20,458	7,144	7,343	(*)	7,782	(*)	(*)	31,862	11,784	(*)	(*)
Norfolk-Portsmouth, Virginia	192,811	1,707,810	176,589	1,477,725	13,226	77,554	18,638	14,568	25,558	46,607	18,183	43,978	73,223	42,185	11,266	12,068
Oklahoma City, Oklahoma	239,443	2,201,755	218,426	1,904,623	29,923	134,027	27,881	35,093	29,124	37,055	19,065	33,702	80,531	66,797	20,104	16,899
Omaha, Nebraska and Iowa	188,195	1,719,558	166,860	1,446,465	16,978	75,269	15,314	33,567	27,071	30,075	15,894	27,213	79,077	67,765	16,961	8,122
Orlando, Florida	167,872	1,371,220	154,803	1,175,310	15,110	81,589	21,003	23,170	33,729	37,067	21,609	33,660	61,136	41,825	(*)	(*)
Oxnard-Ventura, California	147,821	1,343,035	135,181	1,187,953	13,218	53,482	17,790	15,602	23,422	15,335	(*)	(*)	67,847	50,869	(*)	(*)
Paterson-Clifton-Passaic, New Jersey	548,249	6,342,449	499,506	5,333,658	35,008	259,082	83,977	115,212	144,639	136,272	88,534	121,065	333,700	273,790	40,917	13,696
Peoria, Illinois	84,082	860,782	74,904	740,215	6,609	40,297	9,734	11,530	16,697	20,248	(*)	(*)	41,541	33,168	(*)	(*)
Philadelphia, Pennsylvania and New Jersey	1,725,124	16,644,811	1,578,121	14,164,840	112,037	741,065	142,497	225,383	345,547	558,679	214,693	526,725	867,272	522,996	95,482	26,775
Phoenix, Arizona	389,206	3,543,813	349,526	2,931,694	39,329	182,784	60,201	99,664	77,428	89,857	45,462	82,318	186,295	167,832	33,653	13,366
Pittsburgh, Pennsylvania	857,386	7,796,036	781,799	6,577,276	55,460	357,924	74,757	100,057	152,291	306,566	99,961	291,519	388,649	217,273	47,426	27,013
Portland, Oregon and Washington	377,603	3,386,940	324,013	2,759,037	37,496	199,068	61,489	79,962	71,480	95,823	47,879	88,635	201,451	132,542	40,753	7,422
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	316,775	2,756,149	289,041	2,333,284	19,991	138,769	32,413	33,171	52,062	77,443	37,804	72,624	170,613	110,135	29,568	8,611
Reading, Pennsylvania	113,600	976,262	107,448	834,854	10,677	61,496	7,825	16,245	16,226	29,084	(*)	(*)	60,641	27,300	(*)	(*)
Richmond, Virginia	175,710	1,793,872	167,928	1,482,186	12,571	82,748	19,035	35,157	29,655	57,026	16,160	54,211	67,111	61,569	16,345	30,416
Rochester, New York	350,223	3,538,138	319,638	3,025,110	18,905	128,143	35,718	60,207	93,131	110,562	47,637	103,131	207,929	111,899	31,197	11,026
Rockford, Illinois	146,692	1,387,896	137,083	1,208,412	11,145	64,192	12,646	12,646	16,903	23,327	(*)	(*)	81,743	40,297	15,278	1,882
Sacramento, California	273,121	2,657,222	249,898	2,297,492	33,295	146,812	27,726	26,601	45,099	36,933	26,877	31,780	126,349	83,767	21,589	-7,071
St. Louis, Missouri and Illinois	814,807	8,080,499	749,475	6,957,727	60,484	350,536	89,208	107,615	155,917	268,024	96,434	253,336	391,051	253,843	59,584	25,404
Salt Lake City, Utah	193,568	1,687,409	181,134	1,428,808	20,909	111,037	18,474	27,299	37,490	30,935	17,349	28,376	81,962	41,890	15,890	13,926
San Antonio, Texas	261,236	2,247,053	238,649	1,876,163	26,204	128,599	28,960	43,703	35,305	48,959	24,414	45,257	85,523	71,841	20,564	8,286
San Bernardino-Riverside-Ontario, California	363,264	3,260,994	315,888	2,661,346	44,491	195,165	49,092	61,339	72,428	74,014	43,558	66,442	169,739	184,884	40,831	-15,188
San Diego, California	494,674	4,631,763	434,475	3,837,683	54,976	220,968	70,427	137,145	99,098	108,952	66,869	99,657	252,704	234,014	43,243	10,304
San Francisco-Oakland, California	1,267,600	13,360,693	1,142,161	11,087,978	118,041	652,624	180,997	334,252	295,761	456,167	174,447	426,979	650,242	520,776	134,398	16,122
San Jose, California	402,702	4,406,493	365,835	3,829,803	36,796	191,257	63,032	93,898	90,865	83,533	49,051	75,538	216,887	157,182	45,608	26,612
Santa Barbara, California	99,323	899,001	88,860	728,003	12,336	49,380	16,195	41,740	18,039	41,522	(*)	(*)	37,930	36,004	(*)	(*)
Seattle-Everett, Washington	499,956	5,062,082	454,455	4,289,710	50,120	240,360	71,551	98,540	98,019	94,230	49,598	85,565	286,581	197,850	50,287	611
Shreveport, Louisiana	73,118	781,671	58,499	593,826	10,160	48,143	11,698	23,661	15,061	17,139	(*)	(*)	29,975	29,894	13,023	2,335
South Bend, Indiana	92,969	894,989	85,933	731,544	6,692	45,520	8,288	15,963	(*)	(*)	(*)	(*)	49,394	27,034	(*)	(*)
Spokane, Washington	100,391	875,063	83,494	689,755	12,312	58,878	19,335	11,667	18,862	27,721	11,766	25,796	48,793	33,998	(*)	(*)
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	167,016	1,503,080	154,391	1,306,785	10,202	65,634	14,722	13,260	34,293	45,287	21,659	41,898	100,723	53,031	17,378	-4,528
Stockton, California	117,680	1,024,479	109,953	864,922	7,853	61,182	13,890	15,699	21,848	12,347	(*)	(*)	46,180	45,444	13,866	7,047
Syracuse, New York	247,907	2,299,716	225,924	1,983,118	18,721	92,089	21,788	29,574	39,616	38,680	25,265	34,449	119,855	71,944	22,881	6,781
Tacoma, Washington	156,054	1,327,420	142,299	1,169,489	11,297	58,762	13,206	11,352	19,597	15,493	(*)	(*)	70,160	51,898	(*)	(*)
Tampa-St. Petersburg, Florida	392,812	3,381,336	322,205	2,565,020	38,227	169,519	69,181	111,538	88,458	130,327	57,632	121,120	195,234	207,785	31,288	23,267
Toledo, Ohio and Michigan	250,811	2,502,890	227,440	2,107,141	17,764	98,881	25,674	38,349	39,042	61,125	25,285	57,166	135,662	83,419	18,763	8,120
Trenton, New Jersey	112,331	1,126,456	105,412	966,563	6,951	35,760	8,384	22,656	15,877	27,220	(*)	(*)	52,903	37,989	(*)	(*)
Tucson, Arizona	142,058	1,305,645	130,135	1,103,494	12,040	59,449	18,106	39,542	20,041	30,249	(*)	(*)	63,420	35,822	13,805	13,396
Tulsa, Oklahoma	174,559	1,616,979	161,772	1,383,910	20,000	79,678	15,223	42,219	24,505	43,700	15,907	40,648	54,901	53,769	14,252	1,204
Utica-Rome, New York	109,159	834,372	104,567	728,538	6,714	40,937	9,329	4,744	15,796	12,592	(*)	(*)	52,368	31,826	(*)	(*)

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METROPOLITAN STATISTICAL AREA--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Business or profession net profit less net loss		Sales of capital assets net gain less net loss		Domestic and foreign dividends received				Interest received		Rent net income less net loss	
									Total		Dividends in adjusted gross income					
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington, D. C., Maryland, and Virginia	1,220,622	13,586,020	1,130,131	11,988,936	76,774	435,728	113,962	195,884	239,021	256,218	144,892	234,226	553,320	371,882	66,643	-12,596
West Palm Beach, Florida	143,581	1,457,797	121,605	993,710	11,653	56,978	28,673	94,180	43,579	135,927	36,932	130,328	78,881	101,513	13,067	-2,650
Wichita, Kansas	136,625	1,207,687	125,040	1,040,950	13,483	61,229	14,794	17,108	23,124	22,403	(*)	(*)	52,467	40,798	(*)	(*)
Wilke-Barre-Hazleton, Pennsylvania	112,353	915,296	92,864	749,622	10,416	53,583	7,719	6,724	23,939	43,129	14,605	40,376	66,492	35,897	(*)	(*)
Wilmington, Delaware, Maryland and New Jersey	207,389	2,100,673	193,933	1,827,291	12,686	66,443	24,187	29,218	43,635	109,979	29,637	106,098	100,580	50,464	15,703	5,653
Worchester, Massachusetts	116,992	1,068,116	102,701	905,468	8,059	46,596	10,333	15,257	28,871	25,269	(*)	(*)	77,076	38,914	(*)	(*)
York, Pennsylvania	126,601	1,159,319	115,710	993,095	12,404	58,498	9,586	13,044	23,000	32,625	16,683	30,149	57,864	48,849	(*)	(*)
Youngstown-Warren, Ohio	202,821	1,707,162	184,763	1,513,018	14,594	71,012	15,154	9,586	22,165	25,143	13,835	23,141	92,630	41,034	(*)	(*)
Standard consolidated areas:																
New York-Northeastern New Jersey	6,175,987	65,604,814	5,589,094	53,856,037	393,155	2,746,225	752,581	1,381,933	1,336,980	2,418,647	898,828	2,276,387	3,384,465	2,970,360	427,939	12,509
Chicago, Illinois-Northwestern Indiana	2,991,039	30,808,580	2,720,461	26,428,174	179,646	1,160,165	256,323	559,497	555,382	846,452	340,866	787,887	1,561,416	1,226,679	254,251	28,314

Footnotes at end of table.

Table 5. 2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METHROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Itemized deductions		Standard deduction				Exemptions		Taxable income		Income tax after credits		Total tax liability	
			Low-income allowance		Percentage									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	20,642,964	65,722,723	17,638,214	18,274,770	6,520,755	8,600,758	121,214,392	81,743,844	37,202,338	276,230,567	37,055,862	58,234,836	37,510,074	59,401,521
Akron, Ohio	117,266	289,141	75,121	77,854	46,636	62,069	686,113	463,144	204,285	1,580,446	200,389	319,499	202,084	323,842
Albany-Schenectady-Troy, New York	101,141	299,907	105,771	110,996	38,581	53,708	668,466	450,668	197,291	1,433,876	193,406	284,470	194,679	288,656
Albuquerque, New Mexico	53,888	139,081	50,935	53,482	14,588	18,143	330,803	223,182	94,331	644,789	94,258	127,524	96,570	130,237
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	90,548	213,569	87,833	91,235	44,265	59,502	594,796	401,460	191,386	1,312,655	191,385	264,610	192,922	269,197
Anaheim-Santa Ana-Garden Grove, California	325,100	1,238,584	168,218	174,521	37,969	49,132	1,535,769	1,036,030	434,887	3,347,626	432,612	674,253	438,718	688,944
Appleton-Oshkosh, Wisconsin	51,989	136,483	34,176	35,892	(*)	(*)	298,305	201,312	80,833	541,700	80,640	105,969	82,258	108,001
Atlanta, Georgia	208,307	714,888	223,799	228,531	79,304	106,355	1,361,362	918,131	439,009	3,199,808	438,970	678,491	444,885	693,348
Austin, Texas	35,760	111,708	58,804	61,757	18,670	23,129	286,684	193,489	88,098	607,679	87,947	127,925	89,408	131,822
Bakersfield, California	61,897	168,095	49,850	50,165	(*)	(*)	350,611	235,419	98,121	527,424	98,119	102,529	102,142	107,209
Baltimore, Maryland	343,338	962,434	280,168	287,246	98,691	123,925	1,942,466	1,309,737	618,505	4,479,469	616,059	917,917	620,675	933,098
Baton Rouge, Louisiana	69,103	169,425	37,618	38,802	(*)	(*)	327,699	221,618	96,247	596,856	94,274	121,629	95,703	124,099
Beaumont-Port Arthur-Orange, Texas	33,837	92,685	61,445	64,517	31,312	40,815	357,522	241,279	107,948	665,531	107,946	134,966	109,034	137,494
Binghamton, New York and Pennsylvania	43,843	134,452	51,460	52,958	31,737	42,165	334,745	225,953	107,784	741,836	107,533	148,269	111,589	151,647
Birmingham, Alabama	144,912	388,957	82,588	83,322	23,469	27,320	768,393	518,480	201,079	1,365,378	200,931	278,909	206,338	284,920
Boston, Massachusetts	405,698	1,361,207	495,909	517,453	170,757	225,102	2,585,836	1,743,757	858,536	6,484,342	858,530	1,383,374	866,269	1,407,567
Bridgeport, Massachusetts	69,133	195,634	55,489	57,131	31,035	42,347	435,962	292,456	128,718	1,058,984	128,651	220,963	129,052	224,568
Buffalo, New York	236,188	668,319	179,521	184,259	77,523	98,202	1,304,047	879,969	417,448	2,866,447	417,069	562,095	422,891	570,801
Canton, Ohio	49,769	136,178	50,364	51,860	27,590	37,825	356,739	240,583	112,238	757,900	109,817	150,655	111,599	153,850
Charleston, South Carolina	33,793	81,003	31,500	33,075	(*)	(*)	252,778	170,408	60,229	331,227	57,995	64,687	58,373	66,009
Charlotte, North Carolina	73,131	224,004	53,302	53,883	(*)	(*)	384,037	259,209	113,278	847,679	113,223	177,890	114,096	182,082
Chattanooga, Tennessee and Georgia	35,773	101,574	55,348	54,820	23,936	30,729	304,090	205,007	89,714	614,144	89,714	127,389	89,826	130,167
Chicago, Illinois	1,161,280	3,732,243	1,057,024	1,097,397	510,765	678,969	7,182,021	4,844,687	2,296,084	18,787,093	2,291,376	4,081,489	2,312,983	4,141,198
Cincinnati, Ohio and Kentucky and Indiana	207,007	562,190	199,204	204,590	102,251	134,765	1,400,600	945,117	428,894	3,205,503	428,419	668,640	433,990	681,405
Cleveland, Ohio	308,245	942,006	274,033	283,320	111,658	153,911	1,826,601	1,232,260	591,243	4,542,379	591,028	978,809	595,738	993,325
Columbia, South Carolina	43,944	128,406	42,929	43,935	(*)	(*)	257,543	173,803	72,621	467,562	72,600	92,256	73,157	94,988
Columbus, Ohio	127,799	347,404	129,641	135,113	66,222	86,099	862,953	582,290	285,045	2,054,456	284,987	422,527	288,931	431,222
Corpus Christi, Texas	46,828	122,416	38,447	39,217	14,404	18,269	299,545	202,132	77,031	443,908	76,879	90,204	78,886	93,414
Dallas, Texas	211,730	666,970	265,876	277,723	115,846	155,981	1,608,886	1,085,327	480,759	3,791,801	478,656	821,098	484,425	843,867
Davenport-Rock Island-Moline, Iowa and Illinois	80,984	196,996	42,457	44,575	29,086	39,041	456,192	307,916	129,459	906,745	125,513	177,635	128,038	181,528
Dayton, Ohio	106,969	278,376	142,205	146,886	61,810	81,639	874,367	589,641	263,153	1,854,900	259,308	375,827	262,714	382,061
Denver, Colorado	241,087	761,931	162,931	169,899	37,016	49,619	1,217,657	821,557	359,749	2,870,631	357,754	601,925	360,491	616,122
Des Moines, Iowa	63,161	172,462	32,387	32,952	(*)	(*)	309,409	208,445	89,032	703,338	88,776	143,470	89,786	146,498
Detroit, Michigan	521,008	1,611,267	291,258	302,072	135,414	186,456	2,698,158	1,820,319	824,970	7,336,308	824,875	1,563,241	828,636	1,584,609
Duluth-Superior, Minnesota and Wisconsin	46,925	122,181	44,836	47,056	13,354	18,085	269,287	181,734	87,663	549,064	87,189	104,374	88,337	106,320
El Paso, Texas	40,007	107,104	63,056	66,212	(*)	(*)	343,970	232,086	95,949	543,155	95,948	109,951	99,327	114,028
Erie, Pennsylvania	35,919	88,535	25,561	26,839	15,328	20,369	217,628	146,890	67,532	449,477	67,532	90,163	68,072	92,059
Flint, Michigan	83,334	220,916	34,751	36,352	27,638	34,169	466,143	314,064	135,055	1,067,548	135,055	213,956	137,333	217,448
Fort Lauderdale-Hollywood, Florida	123,268	403,434	98,302	96,818	34,141	43,693	686,795	461,276	204,710	1,492,110	200,532	346,128	203,497	354,928
Fort Wayne, Indiana	47,275	147,539	35,136	36,886	(*)	(*)	259,374	174,483	72,587	620,265	72,587	133,552	73,459	136,142
Fort Worth, Texas	94,667	284,049	96,140	99,930	44,381	61,855	658,615	444,315	187,397	1,407,432	186,526	294,000	190,878	302,102
Fresno, California	68,145	203,196	44,771	46,902	21,024	24,128	402,006	271,210	109,589	693,517	109,162	136,505	112,471	144,400
Gary-Hammond-East Chicago, Indiana	86,709	203,860	107,581	111,942	59,530	81,375	714,847	482,305	205,222	1,349,154	203,258	259,001	205,542	264,429
Grand Rapids, Michigan	92,768	255,727	82,798	86,938	24,032	32,713	568,876	383,717	163,692	1,168,700	163,691	237,051	164,579	242,114
Greensboro-Winston-Salem-High Point, North Carolina	107,774	308,878	132,717	137,015	26,266	34,856	658,335	444,188	233,140	1,405,548	228,461	286,390	230,648	292,385
Greenville, South Carolina	51,655	131,581	52,626	55,216	(*)	(*)	317,168	213,949	95,447	583,291	95,447	111,577	96,848	114,195
Harrisburg, Pennsylvania	57,017	149,899	69,513	72,989	26,245	35,771	370,592	250,155	137,519	947,501	137,519	189,504	138,349	194,418
Hartford, Connecticut	108,828	298,746	92,192	95,846	47,302	65,275	672,696	453,867	207,770	1,684,947	207,756	357,101	209,334	361,817
Honolulu, Hawaii	124,784	413,233	92,050	96,667	36,969	46,611	673,862	454,591	204,392	1,620,923	204,260	332,141	206,475	337,245
Houston, Texas	267,369	844,164	322,924	334,109	160,775	213,752	2,167,093	1,461,315	628,337	4,806,217	627,762	1,034,357	634,770	1,059,097
Huntington-Ashland, West Virginia, Kentucky, and Ohio	22,128	56,558	41,845	43,776	21,916	28,008	239,624	161,746	64,228	459,257	64,228	95,477	65,620	97,186
Indianapolis, Indiana	148,582	405,843	142,844	146,962	81,930	108,943	1,031,694	695,518	317,534	2,529,739	317,178	529,979	321,501	542,236
Jackson, Mississippi	39,619	121,459	47,224	49,585	(*)	(*)	239,796	161,825	67,107	400,416	66,917	82,012	67,864	84,181
Jacksonville, Florida	78,742	200,281	80,337	83,136	34,067	45,067	537,861	363,048	163,200	986,960	161,167	202,165	162,234	206,969
Jersey City, New Jersey	77,027	185,344	119,104	123,908	47,795	67,605	635,823	429,146	191,737	1,236,336	189,666	248,406	190,792	252,488
Johnstown, Pennsylvania	29,386	66,603	34,731	36,468	16,722	21,447	211,838	142,990	64,310	373,133	64,107	71,658	65,103	73,695
Kansas City, Missouri and Kansas	248,536	710,962	170,632	175,725	52,640	71,717	1,428,583	963,069	397,735	2,978,830	395,482	619,356	399,340	633,506
Knoxville, Tennessee	55,429	131,383	44,772	45,799	26,658	34,422	341,022	230,102	105,974	745,852	105,908	152,290	106,978	155,184
Lancaster, Pennsylvania	38,852	100,524	44,789	45,950	30,000	38,875	335,189	226,220	96,877	691,622	96,448	137,747	98,471	141,684
Lansing, Michigan	63,618	181,881	49,129	49,491	14,570	20,054	356,172	240,386	109,158	827,423	106,780	161,756	108,153	164,547
Las Vegas, Nevada	51,259	152,260	44,650	45,855	16,911	21,900	305,908	206,330	94,133	633,420	94,121	135,180	94,637	137,112
Little Rock-North Little Rock, Arkansas	34,980	107,961	69,836	72,267	21,814	28,683	324,334	218,906	106,343	627,020	106,285	126,596	107,758	130,194
Long Branch-Asbury Park, New Jersey	66,546	238,015	53,699	55,394	19,609	26,681	393,855	265,298	108,145	933,836	108,080	203,261	112,137	207,200
Lorain-Elyria, Ohio	41,560	98,640	42,392	43,489	16,691	22,325	288,610	194,797	88,089	536,330	88,089	103,066	88,687	105,770
Los Angeles-Long Beach, California	1,509,613	5,845,317	983,788	1,014,791	229,524	295,788	7,305,463	4,919,076	2,154,583	14,659,040	2,143,657	3,109,368	2,184,224	3,186,930
Louisville, Kentucky and Indiana	134,120	370,871	141,022	144,581	26,034	34,309	843,630	568,778	246,659	1,828,303	246,658	379,860	252,074	388,065

Footnotes at end of table.

Table 5.2--SELECTED SOURCES OF INCOME, DEDUCTIONS, TAXABLE INCOME, AND INCOME TAX, BY THE LARGEST STANDARD METHROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Itemized deductions		Standard deduction				Exemptions		Taxable income		Income tax after credits		Total tax liability	
			Low-income allowance		Percentage									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Madison, Wisconsin	47,470	157,367	36,973	38,822	(*)	(*)	247,466	166,973	75,119	646,845	74,904	131,005	76,300	135,723
Memphis, Tennessee and Arkansas	97,193	292,494	103,896	107,072	31,781	40,653	660,368	444,946	197,343	1,351,076	197,211	293,184	201,551	302,204
Miami, Florida	213,652	671,483	208,611	216,111	61,186	78,620	1,300,989	874,501	396,656	2,886,036	396,305	670,066	402,620	683,840
Milwaukee, Wisconsin	243,172	740,195	206,334	213,413	65,793	88,166	1,396,496	941,641	412,684	2,958,048	410,503	604,062	419,263	616,378
Minneapolis-St. Paul, Minnesota	362,014	1,159,553	246,272	256,103	67,577	89,348	1,787,240	1,205,725	556,888	4,056,782	551,949	835,654	557,718	850,244
Mobile, Alabama	63,078	169,781	50,738	52,194	(*)	(*)	368,831	248,961	97,429	523,720	97,417	104,619	101,151	108,646
Nashville, Tennessee	80,827	215,281	101,223	105,225	30,776	39,650	527,577	356,075	181,468	1,262,008	181,468	269,782	184,919	275,968
New Brunswick-Perth Amboy-Sayreville, New Jersey	84,583	274,251	97,745	102,579	32,044	42,318	579,545	390,095	174,650	1,285,300	174,650	258,108	177,916	262,191
New Haven, Connecticut	52,260	166,395	57,063	56,519	24,884	32,370	372,860	251,516	114,054	868,370	114,054	184,426	114,316	186,618
New Orleans, Louisiana	125,989	397,076	134,307	139,794	49,574	65,280	874,112	588,963	233,871	1,721,683	233,858	374,143	238,385	383,422
New York, New York	2,245,640	8,621,388	1,611,497	1,669,258	524,219	657,186	11,310,980	7,625,475	3,680,531	28,972,252	3,671,163	6,504,651	3,708,369	6,625,818
Newark, New Jersey	328,401	1,133,314	262,127	274,176	114,859	147,935	1,935,226	1,305,577	589,502	5,034,707	586,635	1,139,450	589,324	1,157,663
Newport News-Hampton, Virginia	36,221	99,822	29,809	30,097	(*)	(*)	209,457	141,299	68,251	500,218	68,251	99,161	68,512	100,344
Norfolk-Portsmouth, Virginia	84,754	228,652	83,875	85,763	23,867	31,147	499,095	336,204	158,113	1,060,946	157,720	212,122	159,417	215,462
Oklahoma City, Oklahoma	109,681	297,904	101,784	105,529	26,451	36,094	643,009	433,560	199,373	1,384,420	199,302	279,964	204,243	288,297
Omaha, Nebraska and Iowa	80,994	219,642	74,591	77,173	29,539	39,277	534,368	360,687	157,973	1,065,491	157,884	219,741	159,845	225,941
Orlando, Florida	66,635	191,829	84,642	87,903	16,348	21,895	445,401	300,259	126,779	812,346	126,492	167,355	127,960	171,315
Oxnard-Ventura, California	70,390	255,136	63,290	65,393	(*)	(*)	438,995	296,323	115,120	744,616	115,120	145,244	116,795	148,525
Paterson-Clifton-Passaic, New Jersey	280,309	931,196	172,343	179,025	94,717	125,171	1,493,742	1,007,768	469,670	4,195,985	469,193	922,991	472,643	938,756
Peoria, Illinois	42,555	117,334	28,896	30,343	(*)	(*)	264,746	178,619	68,355	539,469	68,355	107,167	69,788	109,606
Philadelphia, Pennsylvania and New Jersey	854,010	2,406,769	657,879	682,558	208,954	278,343	4,483,063	3,024,735	1,463,099	10,552,996	1,460,777	2,222,185	1,469,548	2,263,540
Phoenix, Arizona	197,211	577,049	149,777	155,359	40,604	53,623	1,065,635	719,178	302,021	2,135,385	299,862	446,139	302,742	455,874
Pittsburgh, Pennsylvania	341,457	920,063	371,809	388,739	143,132	193,380	2,288,192	1,544,225	710,878	4,904,515	710,003	1,029,046	719,218	1,050,529
Portland, Oregon and Washington	161,609	472,331	162,691	168,788	51,576	71,531	1,050,231	708,693	286,846	2,064,378	286,452	424,856	288,484	435,834
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	130,978	355,737	131,830	138,422	51,261	67,501	795,358	536,856	257,215	1,712,602	254,869	349,248	257,865	356,126
Reading, Pennsylvania	35,751	88,594	53,442	54,031	24,116	33,712	271,542	183,244	92,099	634,740	91,771	127,131	92,707	130,182
Richmond, Virginia	67,580	244,598	85,461	86,424	22,623	29,758	445,282	300,486	145,849	1,158,672	145,704	246,106	146,287	250,220
Rochester, New York	165,221	537,634	122,518	127,571	61,982	77,452	929,305	625,974	296,841	2,240,628	294,744	455,277	296,003	461,512
Rockford, Illinois	55,548	144,655	60,197	63,207	29,988	40,386	380,179	256,431	119,465	907,515	119,439	179,620	119,604	182,847
Sacramento, California	126,645	413,840	113,440	117,934	31,984	44,223	770,011	519,020	232,088	1,618,019	227,333	319,380	230,544	328,729
St. Louis, Missouri and Illinois	371,091	1,027,224	316,503	323,961	124,895	163,124	2,209,269	1,490,321	694,156	5,209,318	692,194	1,093,979	699,810	1,112,986
Salt Lake City, Utah	105,627	298,338	73,034	76,692	13,789	17,749	550,823	371,710	142,253	978,967	142,107	194,518	143,637	199,393
San Antonio, Texas	77,408	225,782	131,313	137,893	50,671	67,867	721,269	486,647	210,718	1,400,859	210,573	297,456	215,571	304,073
San Bernardino-Riverside-Ontario, California	201,607	667,741	135,351	142,220	24,014	31,596	1,070,214	722,058	285,232	1,803,844	284,975	348,935	295,042	360,620
San Diego, California	242,267	820,185	196,991	202,847	51,716	68,816	1,372,246	925,874	385,325	2,752,412	380,202	552,986	387,131	565,914
San Francisco-Oakland, California	639,189	2,309,601	447,435	465,559	173,460	228,142	3,249,560	2,192,069	1,100,666	8,413,328	1,096,250	1,760,430	1,105,086	1,801,358
San Jose, California	229,682	847,077	124,510	128,718	44,930	58,834	1,137,638	767,188	346,910	2,666,484	346,811	536,936	349,786	548,604
Santa Barbara, California	45,744	171,453	44,022	46,230	(*)	(*)	261,465	176,419	78,083	514,559	75,986	108,109	77,161	111,681
Seattle-Everett, Washington	228,991	678,728	169,696	177,352	96,693	129,537	1,428,625	962,981	415,842	3,232,686	413,594	666,580	423,077	683,746
Shreveport, Louisiana	47,253	132,153	17,220	18,081	(*)	(*)	243,223	164,136	63,076	479,569	62,655	102,208	63,812	107,325
South Bend, Indiana	36,104	104,454	40,206	42,076	16,104	21,674	275,255	185,503	75,207	566,324	74,798	113,391	75,946	116,390
Spokane, Washington	38,082	102,546	43,739	45,367	18,394	26,983	269,707	181,666	69,554	545,844	69,348	110,553	72,718	114,377
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	63,606	175,143	73,619	75,256	29,581	40,044	495,263	332,355	133,144	932,801	133,144	188,257	133,399	191,124
Stockton, California	45,697	136,481	56,781	59,620	(*)	(*)	293,304	197,983	92,725	646,601	90,569	129,468	92,445	133,169
Syracuse, New York	113,865	333,327	108,462	112,726	24,196	31,640	735,590	496,220	207,787	1,376,354	207,110	269,949	210,113	276,560
Tacoma, Washington	63,892	163,779	71,619	74,220	20,221	28,052	471,423	318,198	128,232	777,481	126,363	154,347	128,599	157,514
Tampa-St. Petersburg, Florida	145,716	371,490	180,125	189,138	65,412	89,720	1,057,374	713,494	318,030	2,093,765	315,650	429,134	323,090	441,066
Toledo, Ohio and Michigan	112,869	275,748	86,844	90,164	50,961	68,920	718,480	484,559	210,503	1,624,893	210,200	334,905	211,543	340,335
Trenton, New Jersey	47,731	131,280	34,836	36,506	29,700	36,694	298,531	201,341	94,212	736,788	92,326	144,504	93,078	146,388
Tucson, Arizona	69,292	190,552	57,129	58,126	15,033	19,417	428,760	289,504	116,659	777,289	116,316	156,546	117,217	159,322
Tulsa, Oklahoma	74,814	218,253	75,590	77,145	23,145	31,034	481,314	324,908	138,776	1,003,149	138,664	211,418	141,564	216,248
Utica-Rome, New York	37,347	87,270	53,431	55,029	18,149	24,287	296,275	199,978	89,117	487,020	88,685	94,359	90,144	97,046
Washington, D.C., Maryland, and Virginia	535,881	1,980,446	489,320	506,800	191,591	247,005	3,069,104	2,070,560	1,039,528	9,010,589	1,030,681	1,943,850	1,036,667	1,966,024
West Palm Beach, Florida	61,169	214,721	57,730	59,399	24,003	30,059	398,932	269,182	120,855	943,788	120,851	223,339	121,826	227,001
Wichita, Kansas	61,440	167,519	52,465	53,936	22,278	28,862	390,122	262,376	113,271	719,643	113,157	145,800	114,496	149,968
Wilkes-Barre-Hazleton, Pennsylvania	41,084	93,780	55,203	56,929	15,815	23,000	313,763	211,669	97,058	561,374	97,056	111,694	97,738	114,407
Wilmington, Delaware, Maryland and New Jersey	68,954	235,732	98,001	102,901	40,276	55,615	552,677	372,994	173,665	1,381,358	173,543	301,144	174,831	304,262
Worchester, Massachusetts	53,837	145,474	45,566	47,844	16,912	24,188	290,948	196,387	94,245	680,578	94,245	139,180	94,628	141,328
York, Pennsylvania	42,723	110,244	50,244	51,728	33,177	45,105	311,481	210,234	110,948	763,622	110,948	148,467	112,733	151,726
Youngstown,Warren, Ohio	69,197	167,082	93,285	97,949	39,581	52,859	526,844	355,707	169,040	1,066,472	168,905	210,771	173,244	215,030
Standard consolidated areas:														
New York-Northeastern New Jersey	3,054,040	11,276,311	2,282,341	2,369,447	823,302	1,053,242	16,153,084	10,891,510	5,163,563	41,200,835	5,148,780	9,178,284	5,196,571	9,343,231
Chicago, Illinois-Northwestern Indiana	1,247,989	3,936,104	1,164,605	1,209,339	570,295	760,344	7,896,868	5,326,992	2,501,306	20,136,247	2,494,634	4,340,490	2,518,525	4,405,627

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Amount detail may not add to total because of rounding.

Table 5.3--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS

[All figures are estimates based on samples--money amounts in thousands of dollars]

States and regions	Number of returns	Adjusted gross income	Exemptions											
			Total number	For taxpayers	For age 65 or over			For blindness			Taxpayers' dependents			
					Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total...	74,572,918	673,677,080	203,964,991	117,586,841	6,741,759	8,649,779	55,176,641	136,263	145,935	1,078,110	33,585,984	77,582,436	399,801,360
STATE													
Alabama	1,051,417	8,415,525	3,044,094	1,723,365	73,130	88,271	526,895	2,614	2,970	17,243	551,979	1,229,488	5,671,899
Alaska	105,057	1,160,599	272,116	161,728	2,842	3,074	26,990	(*)	(*)	1,786	44,996	107,242	676,031
Arizona	684,307	6,112,372	1,998,247	1,107,905	61,661	79,530	537,854	(*)	(*)	3,655	329,264	810,670	3,766,694
Arkansas	616,877	4,340,142	1,686,518	974,410	51,060	60,643	350,633	4,483	4,483	22,211	281,107	646,982	2,552,458
California	7,628,899	72,841,100	20,902,457	11,944,554	622,405	814,913	5,617,093	22,573	22,598	171,941	3,462,941	8,120,392	42,769,478
Colorado	864,608	7,684,945	2,349,221	1,368,012	49,729	68,509	464,469	(*)	(*)	2,761	388,153	912,602	4,591,515
Connecticut	1,182,196	12,496,879	3,183,084	1,834,862	122,826	156,716	1,149,007	4,344	4,344	16,508	498,265	1,187,162	7,379,342
Delaware	217,352	2,152,036	594,635	349,244	14,721	18,354	187,801	(*)	(*)	11,033	95,461	226,306	1,241,030
District of Columbia	311,838	2,721,259	700,718	405,494	30,064	39,354	337,717	(*)	(*)	12,447	111,170	254,718	1,271,292
Florida	2,542,511	22,329,413	7,002,106	4,061,354	339,238	444,804	2,976,159	4,559	4,559	62,208	1,128,330	2,491,389	12,687,447
Georgia	1,541,677	12,977,520	4,314,616	2,474,665	77,463	103,376	757,242	(*)	(*)	13,693	757,098	1,735,896	8,086,587
Hawaii	308,814	3,010,051	832,518	472,148	19,399	22,776	166,257	(*)	(*)	2,171	143,692	337,464	1,959,342
Idaho	253,096	1,967,545	698,188	408,964	15,845	19,467	95,950	(*)	(*)	1,851	116,785	269,473	1,250,993
Illinois	4,294,442	42,253,336	11,497,033	6,667,583	489,267	604,286	3,871,561	4,290	4,929	56,577	1,810,334	4,220,235	24,041,219
Indiana	1,886,073	16,928,623	5,394,238	3,042,879	198,063	252,787	1,289,832	3,326	3,326	18,019	868,588	2,095,246	10,263,055
Iowa	1,025,399	8,229,308	2,957,794	1,649,019	155,449	197,281	834,213	2,166	2,166	4,882	444,318	1,109,328	4,868,933
Kansas	803,576	6,743,784	2,322,886	1,319,637	98,852	133,311	608,579	(*)	(*)	5,576	376,076	869,649	4,156,852
Kentucky	1,048,522	8,086,524	2,912,806	1,712,565	82,419	113,845	531,161	(*)	(*)	4,130	475,718	1,086,216	4,824,941
Louisiana	1,088,764	8,930,169	3,192,731	1,786,155	65,476	88,072	612,987	1,047	1,047	11,216	573,933	1,317,457	5,939,399
Maine	359,178	2,513,267	967,583	557,748	48,804	63,294	304,629	(*)	(*)	-74	138,552	346,490	1,370,640
Maryland	1,511,663	15,511,914	4,115,616	2,364,253	112,490	142,494	965,100	4,160	4,160	19,150	680,912	1,604,709	9,291,484
Massachusetts	2,277,152	20,857,777	5,764,217	3,426,210	253,904	327,342	2,103,606	2,893	4,840	20,299	856,519	2,005,825	11,355,483
Michigan	3,143,134	31,282,569	8,805,330	5,012,478	220,415	280,523	1,914,025	7,227	7,227	66,990	1,485,502	3,505,102	19,557,562
Minnesota	1,385,418	11,687,134	3,784,693	2,181,097	156,013	199,743	1,034,323	4,699	6,782	17,172	575,809	1,397,071	6,936,413
Mississippi	559,836	4,078,820	1,701,643	916,363	35,594	39,826	250,888	2,472	2,472	21,209	307,323	742,982	2,748,506
Missouri	1,671,042	14,565,162	4,662,573	2,692,199	179,144	231,386	1,272,237	(*)	(*)	5,634	748,050	1,738,739	8,510,181
Montana	241,612	1,841,025	673,237	385,907	24,299	28,613	158,550	2,339	2,339	12,879	111,076	256,378	1,165,891
Nebraska	552,083	4,355,593	1,580,191	891,901	69,367	89,486	493,929	(*)	(*)	7,762	242,501	598,249	2,538,842
Nevada	231,522	2,078,443	601,142	357,281	17,730	22,851	156,943	(*)	(*)	2,155	96,797	220,943	1,185,922
New Hampshire	281,494	2,342,051	715,456	432,838	22,710	25,287	196,129	(*)	(*)	4,954	106,669	257,131	1,326,399
New Jersey	2,837,104	28,871,661	7,750,376	4,423,923	305,397	408,888	2,556,492	2,891	2,891	21,159	1,243,867	2,914,674	17,002,503
New Mexico	338,936	2,553,997	920,964	527,659	18,487	23,421	137,389	(*)	(*)	905	156,364	369,861	1,582,779
New York	6,924,945	70,079,844	18,272,423	10,522,057	687,723	884,414	6,990,680	8,028	8,109	105,087	3,027,714	6,857,843	40,294,738
North Carolina	1,765,924	13,905,389	4,776,249	2,803,809	94,433	130,670	713,172	(*)	(*)	5,485	837,604	1,841,136	8,652,018
North Dakota	212,780	1,467,516	605,304	333,671	17,322	20,247	92,025	(*)	(*)	1,134	93,251	251,359	890,241
Ohio	3,843,025	35,578,984	10,535,125	6,087,566	338,774	423,058	2,732,776	8,398	10,639	56,650	1,723,628	4,013,862	21,118,285
Oklahoma	872,573	6,867,014	2,419,707	1,439,533	78,161	106,711	596,727	(*)	(*)	5,995	404,255	872,993	4,091,771
Oregon	818,348	6,947,427	2,258,639	1,313,459	97,140	121,750	700,534	5,795	5,795	31,369	358,542	817,635	4,032,537
Pennsylvania	4,349,899	38,681,590	11,316,045	6,756,851	388,492	487,173	3,076,461	2,410	2,538	34,858	1,846,668	4,069,483	21,970,282
Rhode Island	342,908	2,932,880	877,780	522,841	34,821	47,335	298,342	5,993	7,892	29,914	135,644	299,712	1,631,503
South Carolina	884,548	6,582,624	2,482,631	1,392,612	69,314	80,125	378,085	-	-	-	461,620	1,009,894	4,321,920
South Dakota	225,836	1,545,780	693,041	361,486	32,846	40,480	189,720	(*)	(*)	796	104,390	290,430	950,613
Tennessee	1,375,724	10,947,484	3,838,083	2,252,617	94,169	117,461	628,042	3,144	3,144	28,664	697,049	1,464,861	6,893,730
Texas	3,854,478	32,558,723	10,939,785	6,239,382	260,279	332,718	2,331,682	12,331	12,331	82,986	1,906,285	4,355,354	20,492,553
Utah	370,130	3,039,584	1,076,220	585,649	17,156	22,122	175,010	(*)	(*)	622	188,601	468,444	2,105,917
Vermont	148,628	1,192,038	420,875	235,510	14,067	17,365	132,256	-	-	-	68,735	168,000	708,608
Virginia	1,692,430	15,368,613	4,329,663	2,622,723	109,679	139,776	1,017,935	1,429	1,687	18,382	737,783	1,565,477	8,909,671
Washington	1,232,230	11,156,893	3,525,923	2,012,104	109,771	142,176	847,550	978	978	13,608	576,675	1,370,665	6,787,781
West Virginia	559,868	4,594,437	1,531,364	927,368	35,181	44,658	298,227	(*)	(*)	980	266,257	559,331	2,721,355
Wisconsin	1,659,912	14,126,826	4,621,921	2,621,405	205,317	268,371	1,265,571	3,129	3,129	16,771	673,755	1,729,016	8,194,684
Wyoming	126,559	1,057,643	343,538	201,539	11,216	16,992	109,055	-	-	-	56,208	125,007	559,805
APO/FPO[1]	291,644	1,747,351	704,055	436,994	(*)	(*)	1,270	-	-	-	124,237	266,929	1,037,329
Puerto Rico	26,201	182,141	94,570	46,693	1,887	3,531	16,520	-	-	-	21,186	44,346	142,693
Other[2]	148,729	1,195,756	403,023	236,572	9,682	9,991	98,361	1,870	1,870	4,707	67,748	154,590	722,214
REGION													
All regions, total	74,572,918	673,677,082	203,964,991	117,586,841	6,741,759	8,649,779	55,176,641	136,263	145,935	1,078,110	33,585,984	77,582,436	399,801,360
Central	10,480,622	96,471,137	29,178,863	16,782,856	874,852	1,114,871	6,766,021	19,138	21,379	146,768	4,819,693	11,259,757	58,485,198
Mid-Atlantic	10,920,286	103,307,073	28,807,053	16,922,488	960,843	1,236,039	8,141,507	12,773	13,159	117,030	4,715,861	10,635,367	59,686,261
Midwest	11,026,912	98,230,654	30,402,550	17,398,361	1,304,725	1,651,280	9,053,579	15,759	18,482	110,728	4,692,408	11,334,427	56,931,126
North-Atlantic	11,516,501	112,414,735	30,201,418	17,532,066	1,184,855	1,521,753	11,174,648	21,509	25,436	176,688	4,832,098	11,122,163	64,066,713
Southeast	9,721,637	79,236,775	27,159,422	15,624,785	783,341	1,004,533	6,230,483	14,102	14,458	148,501	4,741,003	10,515,646	49,062,109
Southwest	8,566,371	70,736,417	24,175,350	13,856,327	633,260	830,377	5,211,520	18,727	18,741	131,650	4,142,381	9,469,905	43,967,132
Western	11,874,015	110,155,039	32,838,687	18,749,699	988,248	1,277,272	8,482,732	32,385	32,410	242,039	5,429,369	12,779,306	65,700,585
Other areas[3]	466,574	3,125,248	1,201,648	720,259	11,635	13,654	116,151	1,870	1,870	4,707	213,171	465,865	1,902,237
STANDARD FEDERAL REGION													
All regions, total	74,572,918	673,677,080	203,964,991	117,586,841	6,741,759	8,649,779	55,176,641	136,263	145,935	1,078,110	33,585,984	77,582,436	399,801,360
Region I	4,591,556	42,334,891	11,928,995	7,010,009	497,132	637,339	4,183,969	13,481	17,327	71,600	1,804,384	4,264,320	23,771,974
Region II	9,788,250	99,133,645	26,117,369	14,992,673	995,007	1,296,833	9,563,691	10,919	11,000	126,247	4,292,767	9,816,863	57,439,934
Region III	8,643,050	79,029,849	22,588,041	13,425,933	690,627	871,809	5,883,242	9,889	10,275	96,850	3,738,251	8,280,024	45,405,113
Region IV	10,770,159	87,323,299	30,072,228	17,337,350	865,760	1,118,378	6,761,644	14,282	14,638	152,631	5,216,721	11,601,862	53,887,050
Region V	16,212,004	151,857,472	44,638,340	25,613,008	1,607,849	2,028,768	12,108,088	31,069	36,032	232,179	7,137,616	16,960,532	90,111,218
Region VI	6,771,628	55,250,045	19,159,705	10,967,139	473,463	611,565	4,029,417	18,354	18,354	123,313	3,321,944	7,562,647	34,658,960
Region VII	4,052,100	33,893,847	11,523,444	6,552,756	502,812	651,464	3,208,959	3,258	3,259	23,854	1,810,945	4,315,965	20,074,808
Region VIII	2,041,525	16,636,492	5,740,561	3,236,264	152,568	196,963	1,188,829	3,100	3,114	18,192	941,679	2,304,220	10,263,981
Region IX	8,853,542	84,041,967	24,334,364	13,881,888	721,195	940,070	6,478,147	22,912	22,937	179,923	4,032,694	9,489,469	49,681,436
Region X	2,408,731	21,232,464	6,754,866	3,896,255	225,598	286,467	1,671,024	7,129	7,129	48,615	1,096,998	2,565,015	12,747,342
Region XI	440,373	2,943,107	1,107,078	673,566	9,748	10,123	99,631	1,870	1,870	4,707	191,985	421,519	1,759,544

Footnotes at end of table.

Table 5.3--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE, AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts in thousands of dollars]

States and regions	Number of returns by number of exemptions other than age or blindness													
	All returns							Joint returns						
	Total	One	Two	Three	Four	Five	Six or more	Total	One	Two	Three	Four	Five	Six or more
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
United States, total...	74,572,918	26,539,552	17,163,454	10,064,309	9,535,148	5,879,237	5,391,218	42,745,155	(*)	14,352,349	8,773,689	8,886,966	5,555,124	5,176,463
STATE														
Alabama	1,051,417	304,074	248,096	166,222	158,255	86,526	88,244	667,631	-	195,210	158,570	151,634	82,361	79,856
Alaska	105,057	42,058	22,218	11,844	14,028	8,566	6,343	56,671	-	18,003	9,821	13,960	8,566	6,321
Arizona	684,307	220,064	160,990	82,531	103,780	47,238	69,704	421,255	-	134,979	72,679	100,979	44,720	67,898
Arkansas	616,877	212,823	151,244	79,451	80,342	49,860	43,157	357,241	-	122,655	68,001	75,994	47,815	42,776
California	7,628,899	2,726,156	1,734,949	1,023,115	970,239	601,155	573,285	4,301,934	(*)	1,435,428	860,420	885,997	563,840	555,980
Colorado	864,608	320,574	184,277	107,609	107,828	71,566	72,754	496,887	-	155,881	98,478	102,307	69,436	70,785
Connecticut	1,182,196	444,273	291,579	124,435	146,487	97,276	78,146	648,003	-	237,501	102,504	138,068	94,710	75,220
Delaware	217,352	76,653	45,823	34,560	24,905	18,997	16,414	131,892	-	45,238	31,292	21,415	18,259	15,688
District of Columbia	311,838	164,082	63,309	25,800	25,479	19,461	13,707	89,707	-	34,484	13,200	16,526	12,132	13,365
Florida	2,542,511	822,214	699,917	362,541	322,874	178,139	156,826	1,503,223	-	583,814	305,749	295,427	171,659	146,574
Georgia	1,541,677	497,673	347,548	228,907	212,332	143,897	111,320	925,718	-	284,724	201,600	200,840	134,344	104,210
Hawaii	308,814	120,184	55,934	48,513	30,654	29,133	24,396	161,301	-	42,905	34,449	30,418	29,133	24,396
Idaho	253,096	86,501	57,599	38,432	27,981	20,362	22,221	155,868	-	49,810	35,537	27,981	20,341	22,199
Illinois	4,294,442	1,637,795	998,828	512,538	542,838	312,795	289,648	2,359,513	-	839,506	450,208	505,841	293,396	270,562
Indiana	1,886,073	622,042	438,290	256,371	241,734	168,989	158,647	1,151,958	-	395,443	222,960	224,099	159,657	149,799
Iowa	1,025,399	356,280	256,322	99,026	133,461	97,032	83,278	619,604	-	224,801	98,042	129,030	86,714	81,017
Kansas	803,576	251,454	196,599	118,545	113,784	58,094	65,100	513,866	-	176,046	109,439	107,901	55,380	65,100
Kentucky	1,048,522	328,690	269,902	161,848	129,871	84,780	73,431	657,932	-	239,938	138,701	124,720	82,754	71,819
Louisiana	1,088,764	318,620	231,595	193,664	145,892	104,524	94,469	696,747	-	196,211	171,419	135,422	103,887	89,808
Maine	359,178	147,263	80,435	40,278	36,461	28,988	25,753	196,692	-	71,549	37,833	32,822	28,735	25,753
Maryland	1,511,663	538,654	351,010	188,787	198,231	122,143	112,838	841,314	(*)	290,040	164,007	172,378	113,618	101,270
Massachusetts	2,277,152	1,013,214	485,296	236,670	241,360	152,540	148,072	1,143,219	-	403,526	217,048	229,759	145,818	147,068
Michigan	3,143,134	1,088,389	662,032	446,048	439,794	248,624	258,247	1,862,616	-	569,179	395,785	402,131	243,351	252,170
Minnesota	1,385,418	531,927	310,287	165,459	152,735	113,723	111,287	788,957	-	275,337	146,544	147,332	111,487	108,257
Mississippi	559,836	144,551	127,667	97,460	87,521	51,523	51,114	352,238	-	106,888	83,040	72,322	44,570	45,418
Missouri	1,671,042	546,724	419,652	237,614	214,183	132,989	119,880	1,017,890	-	376,268	204,857	201,235	126,293	109,237
Montana	241,612	83,776	55,784	31,168	33,473	17,531	19,880	144,295	-	46,760	29,362	31,519	16,858	19,796
Nebraska	552,083	190,683	133,085	77,629	53,444	41,722	55,520	337,775	(*)	118,748	70,863	53,158	39,537	55,176
Nevada	231,522	90,042	51,668	31,948	28,512	13,264	16,088	121,221	-	42,100	24,094	26,538	12,458	16,031
New Hampshire	281,494	124,945	52,864	26,309	36,339	21,924	19,113	149,542	-	48,139	24,173	36,264	21,914	19,052
New Jersey	2,837,104	1,022,303	692,683	343,098	338,717	232,447	207,856	1,574,834	-	567,162	280,859	314,323	214,211	198,279
New Mexico	338,936	126,893	71,051	55,944	32,065	20,547	32,436	188,440	-	55,669	47,827	32,029	20,521	32,394
New York	6,924,945	2,751,046	1,479,184	845,759	870,916	535,220	442,820	3,569,479	-	1,134,901	708,981	803,018	507,232	415,347
North Carolina	1,765,924	577,786	429,517	257,251	256,974	139,885	104,511	1,019,103	-	340,706	218,561	246,536	121,254	92,046
North Dakota	212,780	82,345	40,286	23,713	27,258	14,501	24,677	120,630	-	37,184	20,154	24,375	14,501	24,416
Ohio	3,843,025	1,362,453	889,900	499,537	500,707	307,899	282,529	2,233,709	-	754,574	441,580	465,932	295,725	275,898
Oklahoma	872,573	264,005	225,887	134,641	121,342	80,614	46,084	562,560	-	204,313	115,608	119,564	77,981	45,094
Oregon	818,348	279,926	207,116	111,530	99,559	64,576	55,641	495,111	-	179,880	99,036	98,470	62,138	55,587
Pennsylvania	4,349,899	1,690,449	948,195	631,209	512,955	300,177	266,914	2,401,202	(*)	810,812	557,890	499,153	273,549	259,797
Rhode Island	342,908	147,770	71,180	40,271	43,673	19,828	20,186	178,035	-	59,494	36,811	41,727	19,828	20,175
South Carolina	884,548	280,875	185,261	157,121	128,332	73,829	59,130	501,161	-	139,607	136,155	110,452	60,769	54,178
South Dakota	225,836	79,342	44,610	20,432	32,122	22,593	26,737	135,180	-	41,956	19,673	25,603	21,533	26,415
Tennessee	1,375,724	391,464	347,497	240,662	209,591	111,714	74,796	868,741	-	285,192	212,230	189,090	107,533	74,696
Texas	3,854,478	1,192,999	917,792	592,150	525,434	330,293	295,810	2,374,322	-	753,292	525,423	495,732	313,845	286,030
Utah	370,130	127,140	69,726	55,314	44,156	36,978	36,816	215,519	-	54,389	48,346	41,032	35,078	36,674
Vermont	148,628	53,042	30,347	21,964	20,194	7,952	15,129	86,758	-	26,728	20,305	18,537	6,109	15,079
Virginia	1,692,430	633,429	386,651	257,303	216,463	107,478	91,106	925,646	-	318,927	212,100	199,899	104,708	90,012
Washington	1,232,230	396,169	287,665	175,774	153,577	108,730	110,315	779,874	-	259,386	165,366	142,814	105,175	107,133
West Virginia	559,868	161,662	153,121	85,904	81,951	42,240	34,990	365,400	-	129,849	83,029	75,635	41,897	34,990
Wisconsin	1,659,912	645,058	380,577	170,736	184,029	125,273	154,239	960,849	-	340,816	166,089	179,097	124,654	150,193
Wyoming	126,559	42,545	30,291	17,881	18,544	12,096	5,202	74,980	-	27,806	14,609	15,269	12,094	5,202
APO/FPO[1]	291,644	131,742	44,373	41,040	33,829	27,890	12,770	138,446	-	33,616	38,188	31,857	22,196	12,589
Puerto Rico	26,201	1,653	6,650	8,347	2,868	2,170	4,513	20,492	-	3,362	7,579	2,868	2,170	4,513
Other[2]	148,729	45,078	39,095	21,406	25,075	10,946	7,129	81,974	-	31,617	16,615	19,937	6,680	7,125
REGION														
All regions, total...	74,572,918	26,539,552	17,163,454	10,064,309	9,535,148	5,879,237	5,391,218	42,745,155	(*)	14,352,349	8,773,689	8,886,966	5,555,124	5,176,463
Central	10,480,622	3,563,236	2,413,245	1,449,708	1,394,057	852,532	807,844	6,271,615	-	2,088,983	1,282,055	1,292,517	823,384	784,676
Mid-Atlantic	10,920,286	4,125,570	2,487,671	1,480,757	1,316,750	800,703	708,835	5,964,595	(*)	2,066,663	1,259,348	1,223,694	736,477	678,411
Midwest	11,026,912	4,070,154	2,583,647	1,307,147	1,340,070	860,628	865,266	6,340,398	(*)	2,254,616	1,176,430	1,265,671	818,115	825,273
North-Atlantic	11,516,501	4,681,553	2,490,885	1,335,686	1,395,430	863,728	749,219	5,971,728	-	1,981,838	1,147,655	1,300,195	824,346	717,694
Southeast	9,721,637	3,018,637	2,385,503	1,510,164	1,375,879	785,513	645,941	5,837,815	-	1,936,141	1,315,905	1,266,301	722,490	596,978
Southwest	8,566,371	2,729,913	2,008,736	1,299,885	1,145,231	727,594	655,012	5,265,043	-	1,691,873	1,150,804	1,084,218	700,959	637,189
Western	11,874,015	4,172,016	2,703,649	1,610,169	1,505,959	947,533	934,689	6,853,049	(*)	2,263,640	1,379,110	1,399,708	898,307	912,015
Other areas[3]	466,574	178,473	90,118	70,793	61,772	41,006	24,412	240,912	-	68,595	62,382	54,662	31,046	24,227
STANDARD FEDERAL REGION														
All regions, total...	74,572,918	26,539,552	17,163,454	10,064,309	9,535,148	5,879,237	5,391,218	42,745,155	(*)	14,352,349	8,773,689	8,886,966	5,555,124	5,176,463
Region I	4,591,556	1,930,507	1,011,701	489,927	524,514	328,508	306,399	2,402,249	-	846,937	438,674	497,177	317,114	302,347
Region II	9,788,250	3,775,002	2,178,517	1,197,204	1,212,501	769,837	655,189	5,164,805	-	1,705,425	997,419	1,120,209	723,613	618,139
Region III	8,643,050	3,264,929	1,948,109	1,223,563	1,059,984	610,496	535,969	4,755,161	(*)	1,629,350	1,061,518	985,006	564,163	515,122
Region IV	10,770,159	3,347,327	2,655,405	1,672,012	1,505,750	870,293	719,372	6,495,747	-	2,176,079	1,454,606	1,391,021	805,244	668,797
Region V	16,212,004	5,887,664	3,679,914	2,050,689	2,061,837	1,277,303	1,254,597	9,357,602	-	3,174,855	1,823,166	1,924,432	1,228,270	1,206,879
Region VI	6,771,628	2,115,340	1,597,569	1,055,850	905,075	585,838	511,956	4,179,310	-	1,332,140	928,278	858,741	564,049	496,102
Region VII	4,052,100	1,345,141	1,005,658	532,814	514,872	329,837	323,778	2,489,135	(*)	895,863	483,201	491,324	307,924	310,530
Region VIII	2,041,525	735,722	424,974	256,117	263,381	175,265	186,066	1,187,491	-	363,976	230,622	240,105	169,500	183,288
Region IX	8,853,542	3,156,446	2,003,541	1,186,107	1,133,185	690,790	683,473	5,005,711	(*)	1,655,412	991,642	1,043,932	650,151	664,305
Region X	2,408,731	804,654	574,598	337,580	295,145	202,234	194,520	1,487,524	-	507,079	309,760	283,225	196,220	191,240
Region XI	440,373	176,820	83,468	62,446	58,904	38,836	19,899	220,420	-	65,233	54,803	51,794	28,876	19,714

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[1]Returns filed from Army Post Office and Fleet Post Office addresses.
[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.
[3]Puerto Rico; APO/FPO; and "other."
NOTE: Amount detail may not add to total because of rounding.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

All figures are estimates based on samples--money amounts are in thousands of dollars

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income	Exemptions							
			Total number	For taxpayers	For age 65 or over			Taxpayers' dependents		
					Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	44,978,809	440,936,102	121,214,392	70,017,368	3,948,114	5,050,591	36,497,854	19,951,542	46,061,836	258,832,460
Akron, Ohio	239,156	2,433,800	686,113	397,659	24,594	34,756	192,304	109,466	253,680	1,430,882
Albany-Schenectady-Troy, New York	245,926	2,293,569	668,466	376,716	30,287	42,828	242,140	97,041	246,870	1,314,536
Albuquerque, New Mexico	120,338	1,049,496	330,803	189,623	(*)	(*)	(*)	59,661	136,405	654,367
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	223,216	2,044,874	594,796	359,896	20,736	26,017	130,564	103,767	208,812	1,199,417
Anaheim-Santa Ana-Garden Grove, California	534,034	5,694,916	1,535,769	870,517	38,489	49,966	375,535	261,793	612,939	3,576,096
Appleton-Oshkosh, Wisconsin	97,158	905,403	298,305	162,834	15,263	20,643	75,604	41,090	114,828	542,920
Atlanta, Georgia	512,741	5,049,291	1,361,362	793,978	32,071	40,890	358,899	227,570	526,138	3,030,234
Austin, Texas	113,581	966,507	286,684	180,955	(*)	(*)	(*)	46,698	99,004	598,144
Bakersfield, California	123,397	958,079	350,611	201,112	(*)	(*)	(*)	66,942	138,375	622,896
Baltimore, Maryland	724,571	7,048,464	1,942,466	1,128,391	46,342	62,273	440,738	318,418	751,801	4,076,298
Baton Rouge, Louisiana	117,865	1,013,901	327,699	183,237	(*)	(*)	(*)	53,276	129,030	609,429
Beaumont-Port Arthur-Orange, Texas	127,035	1,084,358	357,522	193,782	(*)	(*)	(*)	65,512	155,363	714,193
Binghamton, New York and Pennsylvania	127,056	1,172,416	334,745	191,490	11,084	11,513	77,091	51,925	131,729	637,085
Birmingham, Alabama	251,466	2,328,433	768,393	415,525	(*)	(*)	(*)	137,513	332,923	1,584,737
Boston, Massachusetts	1,075,159	10,103,796	2,585,836	1,563,922	123,385	164,356	1,156,927	363,871	852,780	5,249,098
Bridgeport, Connecticut	155,856	1,613,396	435,962	242,372	14,164	18,268	101,765	65,139	175,322	928,581
Buffalo, New York	494,331	4,622,648	1,304,047	777,251	35,082	40,984	315,069	206,646	485,808	2,687,809
Canton, Ohio	128,030	1,204,293	356,739	207,623	12,249	14,969	86,062	57,241	134,147	692,504
Charleston, South Carolina	76,391	608,909	252,778	122,405	(*)	(*)	(*)	47,461	122,361	429,085
Charlotte, North Carolina	138,826	1,375,544	384,037	223,845	(*)	(*)	(*)	71,847	151,786	948,832
Chattanooga, Tennessee and Georgia	115,131	973,480	304,090	187,486	(*)	(*)	(*)	60,449	106,301	607,156
Chicago, Illinois	2,736,595	28,621,212	7,182,021	4,143,858	295,351	350,750	2,589,415	1,129,465	2,683,634	16,121,954
Cincinnati, Ohio and Kentucky and Indiana	509,747	4,966,041	1,400,600	801,778	50,664	62,738	425,351	220,044	535,772	2,793,559
Cleveland, Ohio	694,768	7,009,214	1,826,601	1,051,996	46,076	53,777	484,740	305,981	720,715	4,206,519
Columbia, South Carolina	94,123	796,395	257,543	143,211	(*)	(*)	(*)	46,052	108,288	519,576
Columbus, Ohio	324,440	3,163,282	862,953	511,615	24,078	29,019	219,135	140,616	320,330	1,772,777
Corpus Christi, Texas	100,087	791,204	299,545	163,165	(*)	(*)	(*)	54,192	131,112	523,001
Dallas, Texas	597,165	5,790,076	1,608,886	927,414	33,360	45,494	395,578	277,131	633,944	3,511,918
Davenport-Rock Island-Moline, Iowa and Illinois	152,806	1,470,841	456,192	254,178	23,551	36,409	181,243	68,363	165,601	828,713
Dayton, Ohio	312,250	2,881,829	874,367	493,952	30,232	35,213	239,720	147,001	344,554	1,785,537
Denver, Colorado	442,006	4,573,223	1,217,657	699,280	26,118	37,791	256,916	201,520	480,556	2,749,469
Des Moines, Iowa	104,864	1,107,684	309,409	170,934	(*)	(*)	(*)	49,463	131,865	678,659
Detroit, Michigan	949,279	11,097,652	2,698,158	1,528,957	48,339	63,346	550,210	468,066	1,103,347	7,217,954
Duluth-Superior, Minnesota and Wisconsin	105,177	896,379	269,287	165,244	10,474	12,009	57,717	36,363	92,033	464,089
El Paso, Texas	113,385	947,081	343,970	187,403	(*)	(*)	(*)	65,473	153,865	643,132
Erie, Pennsylvania	76,862	727,394	217,628	126,839	(*)	(*)	(*)	38,506	88,009	470,498
Flint, Michigan	146,299	1,654,646	466,143	245,813	(*)	(*)	(*)	77,520	206,033	1,086,191
Fort Lauderdale-Hollywood, Florida	256,940	2,421,260	686,795	396,232	39,438	49,440	429,050	108,764	240,791	1,279,850
Fort Wayne, Indiana	95,781	953,705	259,374	146,893	11,966	14,369	98,772	38,846	98,112	574,714
Fort Worth, Texas	236,559	2,231,811	658,615	387,360	(*)	(*)	(*)	115,484	254,782	1,435,126
Fresno, California	135,175	1,200,051	402,006	217,673	(*)	(*)	(*)	69,434	175,861	794,786
Gary-Hammond-East Chicago, Indiana	254,444	2,187,368	714,847	406,424	28,946	34,987	161,718	111,115	273,426	1,313,975
Grand Rapids, Michigan	199,963	1,889,684	568,876	314,118	15,901	18,320	139,518	95,871	236,425	1,201,226
Greensboro-Winston-Salem-High Point, North Carolina	266,941	2,288,364	658,335	399,715	14,836	23,385	114,073	116,719	234,949	1,363,709
Greenville, South Carolina	120,998	980,363	317,168	191,863	(*)	(*)	(*)	61,718	119,560	646,021
Harrisburg, Pennsylvania	153,042	1,438,524	370,592	234,994	9,182	13,365	62,440	61,571	122,233	822,917
Hartford, Connecticut	248,874	2,552,564	672,696	399,430	30,735	37,644	290,836	96,541	235,605	1,418,916
Honolulu, Hawaii	254,453	2,566,410	673,862	383,642	18,575	21,601	155,343	115,546	268,489	1,663,342
Houston, Texas	759,793	7,416,980	2,167,093	1,221,177	34,960	48,196	462,907	383,723	894,803	4,705,925
Huntington-Ashland, West Virginia, Kentucky, and Ohio	85,952	727,180	239,624	141,328	(*)	(*)	(*)	39,822	94,207	471,554
Indianapolis, Indiana	376,776	3,817,983	1,031,694	585,190	23,106	28,594	258,797	176,125	415,410	2,298,452
Jackson, Mississippi	90,688	708,385	239,796	143,148	(*)	(*)	(*)	44,711	91,055	497,248
Jacksonville, Florida	193,771	1,637,089	537,861	320,862	18,447	26,042	122,261	84,624	190,895	965,344
Jersey City, New Jersey	244,170	1,970,511	635,823	362,252	26,495	33,499	165,970	109,412	240,072	1,068,690
Johnstown, Pennsylvania	81,464	623,398	211,838	126,979	(*)	(*)	(*)	37,984	77,202	393,072
Kansas City, Missouri and Kansas	474,703	4,780,551	1,428,583	776,639	46,517	61,854	382,487	231,792	589,937	3,054,403
Knoxville, Tennessee	127,347	1,165,961	341,022	208,031	13,051	16,972	129,076	55,862	116,019	648,051
Lancaster, Pennsylvania	114,455	1,076,097	335,189	180,293	12,851	18,044	93,710	54,780	136,852	646,940
Lansing, Michigan	127,946	1,301,876	356,172	211,261	(*)	(*)	(*)	61,058	136,908	805,651
Las Vegas, Nevada	113,822	1,026,150	305,908	174,687	(*)	(*)	(*)	49,014	119,539	597,506
Little Rock-North Little Rock, Arkansas	126,659	1,032,106	324,334	195,718	(*)	(*)	(*)	56,726	120,881	564,249
Long Branch-Asbury Park, New Jersey	139,996	1,487,810	393,855	217,967	(*)	(*)	(*)	71,692	167,754	1,036,844
Lorain-Elyria, Ohio	100,644	887,737	288,610	162,418	(*)	(*)	(*)	46,042	119,856	551,702
Los-Angeles-Long Beach, California	2,745,515	25,962,434	7,305,463	4,163,976	209,778	267,497	1,995,974	1,224,637	2,867,536	15,034,811
Louisville, Kentucky and Indiana	302,038	2,898,094	843,630	479,199	24,583	33,008	213,833	146,603	331,410	1,788,309

Footnotes at end of table.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

All figures are estimates based on samples--money amounts are in thousands of dollars

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns	Adjusted gross income	Exemptions							
			Total number	For taxpayers	For age 65 or over			Taxpayers' dependents		
					Number of returns	Number of exemptions	Adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Madison, Wisconsin	96,019	1,001,422	247,466	153,118	(*)	(*)	(*)	39,068	86,685	572,532
Memphis, Tennessee and Arkansas	233,325	2,197,669	660,368	378,344	(*)	(*)	(*)	123,120	265,510	1,447,657
Miami, Florida	484,244	4,532,818	1,300,989	746,759	65,585	80,865	592,639	210,115	473,338	2,543,862
Milwaukee, Wisconsin	516,045	4,817,218	1,396,496	796,212	60,871	81,932	443,828	206,408	516,441	2,799,016
Minneapolis-St. Paul, Minnesota	679,359	6,623,972	1,787,240	1,040,308	66,323	77,797	589,329	285,419	666,838	3,941,891
Mobile, Alabama	123,102	987,134	368,831	196,560	(*)	(*)	(*)	67,581	162,271	623,407
Nashville, Tennessee	213,969	1,928,754	527,577	328,644	13,303	14,402	93,663	94,819	184,379	1,192,535
New Brunswick-Perth Amboy-Sayreville, New Jersey	216,310	2,048,360	579,545	330,739	15,673	19,648	143,022	89,835	229,149	1,229,510
New Haven, Connecticut	134,222	1,361,135	372,860	206,156	22,697	30,764	158,741	56,457	135,940	791,860
New Orleans, Louisiana	310,993	2,813,003	874,112	511,250	17,709	19,540	206,665	164,974	342,932	1,833,813
New York, New York	4,393,404	46,693,333	11,310,980	6,570,859	455,025	590,454	5,166,021	1,904,479	4,144,082	26,198,563
Newark, New Jersey	706,571	7,786,514	1,935,226	1,087,298	80,018	111,473	824,523	309,168	736,452	4,559,226
Newport News-Hampton, Virginia	79,045	771,050	209,457	130,519	(*)	(*)	(*)	36,820	77,537	454,303
Norfolk-Portsmouth, Virginia	192,811	1,707,810	499,095	306,224	11,757	15,483	105,409	84,094	177,320	1,048,095
Oklahoma City, Oklahoma	239,443	2,201,755	643,009	395,722	13,736	20,398	131,250	109,832	226,710	1,343,488
Omaha, Nebraska and Iowa	188,195	1,719,558	534,368	300,369	17,921	22,049	145,127	90,314	211,546	1,064,115
Orlando, Florida	167,872	1,371,220	445,401	257,254	15,131	16,478	95,890	73,299	171,207	846,743
Oxnard-Ventura, California	147,821	1,343,035	438,995	239,544	(*)	(*)	(*)	73,507	184,645	890,780
Paterson-Clifton-Passaic, New Jersey	548,249	6,342,449	1,493,742	868,219	64,948	84,012	608,576	232,091	539,623	3,666,510
Peoria, Illinois	84,082	860,782	264,746	148,511	(*)	(*)	(*)	38,709	102,714	510,179
Philadelphia, Pennsylvania and New Jersey	1,725,124	16,644,811	4,483,063	2,630,452	179,767	224,103	1,483,910	718,626	1,627,431	9,378,056
Phoenix, Arizona	389,206	3,543,813	1,065,635	613,824	37,495	46,680	342,261	173,654	405,072	2,091,264
Pittsburgh, Pennsylvania	857,386	7,796,036	2,288,192	1,337,170	74,634	88,802	647,681	360,143	861,620	4,394,351
Portland, Oregon and Washington	377,603	3,386,940	1,050,231	598,653	58,224	72,878	403,397	163,492	375,760	1,976,684
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	316,775	2,756,149	795,358	482,168	33,931	43,912	279,379	123,601	265,183	1,493,415
Reading, Pennsylvania	113,600	976,262	271,542	182,351	(*)	(*)	(*)	42,024	80,271	511,606
Richmond, Virginia	175,710	1,793,872	445,282	261,009	(*)	(*)	(*)	80,582	168,670	1,064,039
Rochester, New York	350,223	3,538,138	929,305	542,699	32,127	40,770	267,049	145,262	345,712	2,058,335
Rockford, Illinois	146,692	1,387,896	380,179	230,990	(*)	(*)	(*)	61,921	139,134	782,408
Sacramento, California	273,121	2,657,222	770,011	443,107	21,881	29,793	183,492	124,574	297,063	1,652,094
St. Louis, Missouri and Illinois	814,807	8,080,499	2,209,269	1,284,126	83,161	103,910	724,833	363,871	821,035	4,686,908
Salt Lake City, Utah	193,568	1,687,409	550,823	305,032	12,539	17,008	126,721	91,692	228,778	1,121,184
San Antonio, Texas	261,236	2,247,053	721,269	412,622	(*)	(*)	(*)	132,674	290,228	1,433,907
San Bernardino-Riverside-Ontario, California	363,264	3,260,994	1,070,214	611,537	33,711	53,893	287,231	176,693	402,614	1,906,522
San Diego, California	494,674	4,631,763	1,372,246	786,302	47,050	65,830	382,839	208,759	517,435	2,602,817
San Francisco-Oakland, California	1,267,600	13,360,693	3,249,560	1,949,856	100,719	135,437	1,149,687	524,069	1,160,988	7,160,725
San Jose, California	402,702	4,406,493	1,137,638	637,246	24,390	33,090	225,418	204,614	465,271	2,826,857
Santa Barbara, California	99,323	899,001	261,465	150,175	(*)	(*)	(*)	44,542	103,897	509,832
Seattle-Everett, Washington	499,956	5,062,082	1,428,625	820,529	40,455	49,556	345,105	239,932	558,476	3,077,016
Shreveport, Louisiana	73,118	781,671	243,223	130,200	(*)	(*)	(*)	48,288	106,480	584,717
South Bend, Indiana	92,969	894,989	275,255	158,540	(*)	(*)	(*)	45,659	109,499	553,717
Spokane, Washington	100,391	875,063	269,707	158,758	(*)	(*)	(*)	35,608	95,398	472,669
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	167,016	1,503,080	495,263	263,262	18,818	23,415	132,679	75,232	208,586	869,647
Stockton, California	117,680	1,024,479	293,304	182,218	(*)	(*)	(*)	41,890	102,581	533,641
Syracuse, New York	247,907	2,299,716	735,590	394,059	18,678	24,461	122,046	127,715	317,070	1,539,449
Tacoma, Washington	156,054	1,327,420	471,423	257,914	(*)	(*)	(*)	78,280	200,174	878,249
Tampa-St. Petersburg, Florida	392,812	3,381,336	1,057,374	625,588	58,631	76,602	512,605	170,342	354,691	1,897,635
Toledo, Ohio and Michigan	250,811	2,502,890	718,480	417,032	27,775	36,908	236,613	119,550	264,515	1,500,370
Trenton, New Jersey	112,331	1,126,456	298,531	174,905	(*)	(*)	(*)	44,926	110,542	633,494
Tucson, Arizona	142,058	1,305,645	428,760	231,199	15,279	19,966	109,404	68,039	177,593	805,983
Tulsa, Oklahoma	174,559	1,616,979	481,314	283,529	(*)	(*)	(*)	86,211	182,203	986,805
Utica-Rome, New York	109,159	834,372	296,275	170,566	14,695	19,182	66,026	47,673	106,527	524,126
Washington, D.C., Maryland, and Virginia	1,220,622	13,586,020	3,069,104	1,803,449	95,963	116,191	924,135	493,083	1,145,317	7,687,003
West Palm Beach, Florida	143,581	1,457,797	398,932	225,548	28,874	39,071	280,215	60,435	133,998	717,744
Wichita, Kansas	136,625	1,207,687	390,122	226,711	(*)	(*)	(*)	68,304	154,262	744,741
Wilkes-Barre-Hazleton, Pennsylvania	112,353	915,296	313,763	173,820	11,452	15,898	83,562	51,350	124,045	474,358
Wilmington, Delaware, Maryland and New Jersey	207,389	2,100,673	552,677	336,697	(*)	(*)	(*)	90,083	201,341	1,234,051
Worchester, Massachusetts	116,992	1,068,116	290,948	178,531	12,539	13,293	103,923	44,630	99,124	570,487
York, Pennsylvania	126,601	1,159,319	311,481	202,665	(*)	(*)	(*)	53,608	100,146	621,209
Youngstown-Warren, Ohio	202,821	1,707,162	526,844	307,949	13,239	16,141	100,315	92,562	202,754	1,080,595
Standard consolidated areas:										
New York-Northeastern New Jersey	6,175,987	65,604,814	16,153,084	9,325,413	651,309	852,404	6,981,646	2,676,927	5,967,782	37,206,985
Chicago, Illinois-Northwestern Indiana	2,991,039	30,808,580	7,896,868	4,550,282	324,297	385,737	2,751,132	1,240,580	2,957,060	17,435,929

Footnotes at end of table.

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns by number of exemptions other than age or blindness											
	All returns						Joint returns					
	Total	One	Two	Three	Four	Five or more	Total	One	Two	Three	Four	Five or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	44,978,809	16,674,185	10,104,364	5,961,816	5,578,663	6,659,781	24,908,341	271	8,303,724	5,095,537	5,180,627	6,328,182
Akron, Ohio	239,156	70,779	63,941	32,034	34,046	38,356	156,541	-	58,897	30,025	29,563	38,056
Albany-Schenectady-Troy, New York	245,926	102,378	50,301	24,592	28,934	39,721	130,790	-	46,507	20,175	26,356	37,752
Albuquerque, New Mexico	120,338	43,974	19,822	21,952	15,074	19,516	69,285	-	16,703	18,037	15,073	19,472
Allentown-Bethlehem-Easton, Pennsylvania and New Jersey	223,216	73,214	53,577	42,042	25,968	28,415	136,680	-	46,235	40,069	23,996	26,380
Anaheim-Santa Ana-Garden Grove, California	534,034	165,392	123,851	73,510	79,070	92,211	336,407	-	106,783	69,038	73,426	87,160
Appleton-Oshkosh, Wisconsin	97,158	30,903	25,462	(*)	12,701	17,372	65,676	-	25,165	10,720	(*)	17,372
Atlanta, Georgia	512,741	195,182	107,835	67,272	67,983	74,469	279,197	-	87,950	59,494	60,629	71,124
Austin, Texas	113,581	43,653	24,162	14,785	19,060	11,921	67,374	-	23,230	13,929	18,294	11,921
Bakersfield, California	123,397	35,772	27,914	26,866	(*)	20,584	77,419	-	20,683	24,844	11,965	19,927
Baltimore, Maryland	724,571	252,146	188,128	89,001	84,484	110,812	397,177	(*)	154,007	70,704	74,852	97,613
Baton Rouge, Louisiana	117,865	47,745	18,816	16,093	13,144	22,067	65,372	-	16,844	15,463	(*)	19,931
Beaumont-Port Arthur-Orange, Texas	127,035	39,575	37,733	13,924	12,586	23,217	66,747	-	21,948	13,526	12,586	18,687
Binghamton, New York and Pennsylvania	127,056	54,326	26,067	10,921	17,698	18,044	64,434	-	20,805	10,621	14,964	18,044
Birmingham, Alabama	251,466	72,184	47,549	38,146	48,904	44,683	164,059	-	41,769	36,940	46,844	38,506
Boston, Massachusetts	1,075,159	529,380	224,502	85,154	108,041	128,082	484,870	-	178,015	77,732	102,568	126,555
Bridgeport, Connecticut	155,856	58,122	35,004	13,660	16,593	32,477	86,516	-	32,595	(*)	16,593	28,163
Buffalo, New York	494,331	188,575	115,035	55,988	58,715	76,018	282,917	-	99,109	52,458	55,753	75,597
Canton, Ohio	128,030	45,267	26,607	20,199	13,956	22,001	79,593	-	25,522	18,121	13,951	21,999
Charleston, South Carolina	76,391	20,631	(*)	(*)	18,707	15,087	46,014	-	(*)	(*)	11,926	12,915
Charlotte, North Carolina	138,826	47,704	22,743	20,054	31,428	16,897	85,019	-	19,275	19,555	29,292	16,897
Chattanooga, Tennessee and Georgia	115,131	30,009	33,403	25,085	15,164	11,470	68,287	-	24,673	18,999	13,145	11,470
Chicago, Illinois	2,736,595	1,124,300	595,300	308,306	318,323	390,366	1,400,102	-	479,936	267,662	291,396	361,108
Cincinnati, Ohio and Kentucky and Indiana	509,747	181,591	128,452	68,439	54,350	76,915	289,825	-	105,906	56,719	50,338	76,862
Cleveland, Ohio	694,768	272,819	148,434	90,294	76,478	106,743	356,355	-	115,818	75,228	66,674	98,635
Columbia, South Carolina	94,123	31,998	22,591	(*)	(*)	17,762	49,079	-	16,064	(*)	(*)	13,416
Columbus, Ohio	324,440	117,014	76,789	49,380	36,185	45,072	187,175	-	66,810	40,400	36,185	43,780
Corpus Christi, Texas	100,087	28,039	22,360	14,985	14,245	20,458	60,883	-	17,856	(*)	(*)	20,456
Dallas, Texas	597,165	211,625	143,249	88,955	66,003	87,333	330,249	-	108,409	72,204	64,878	84,758
Davenport-Rock Island-Moline, Iowa and Illinois	152,806	41,943	47,830	20,261	18,334	24,438	100,733	-	42,500	20,132	15,672	22,429
Dayton, Ohio	312,250	108,572	66,033	42,526	45,187	49,932	181,702	-	56,677	38,934	40,517	45,574
Denver, Colorado	442,006	162,194	92,227	60,261	54,002	73,322	256,994	-	78,292	54,272	51,121	73,309
Des Moines, Iowa	104,864	35,035	21,639	(*)	13,708	23,948	66,070	-	20,366	(*)	13,708	21,891
Detroit, Michigan	949,279	325,907	181,033	141,106	130,824	170,409	578,933	-	155,242	125,334	128,754	169,603
Duluth-Superior, Minnesota and Wisconsin	105,177	42,241	29,172	(*)	(*)	15,488	60,067	-	26,573	(*)	(*)	15,488
El Paso, Texas	113,385	25,243	34,182	20,266	(*)	25,163	74,018	-	22,669	17,756	(*)	25,062
Erie, Pennsylvania	76,862	26,702	11,808	14,903	(*)	13,995	49,977	-	(*)	14,900	(*)	13,995
Flint, Michigan	146,299	39,947	31,205	16,758	25,876	32,513	99,514	-	28,832	16,282	21,887	32,513
Fort Lauderdale-Hollywood, Florida	256,940	91,737	66,792	42,088	22,636	33,687	137,260	-	56,439	27,121	22,451	31,249
Fort Wayne, Indiana	95,781	38,182	18,939	(*)	(*)	16,019	51,112	-	18,753	(*)	(*)	15,883
Fort Worth, Texas	236,559	73,030	52,220	40,638	34,539	36,132	150,801	-	48,045	32,757	33,878	36,121
Fresno, California	135,175	42,470	26,925	(*)	22,334	29,296	82,498	-	23,271	(*)	16,095	29,138
Gary-Hammond-East Chicago, Indiana	254,444	84,406	70,428	31,887	25,480	42,243	151,980	-	58,923	29,269	23,516	40,272
Grand Rapids, Michigan	199,963	76,961	30,971	31,273	22,304	38,454	114,155	-	27,131	29,811	19,466	37,747
Greensboro-Winston-Salem-High Point, North Carolina	266,941	104,870	64,501	37,303	36,030	24,237	130,789	-	43,367	27,164	36,021	24,237
Greenville, South Carolina	120,998	36,833	31,136	25,318	13,364	14,347	70,865	-	22,447	23,143	(*)	14,347
Harrisburg, Pennsylvania	153,042	64,470	29,043	26,182	18,044	15,303	81,952	-	27,001	21,604	18,044	15,303
Hartford, Connecticut	248,874	90,031	70,149	21,558	34,627	32,509	150,217	-	62,302	21,207	34,235	32,473
Honolulu, Hawaii	254,453	104,034	43,836	39,533	25,024	42,026	127,156	-	32,840	27,502	24,788	42,026
Houston, Texas	759,793	235,127	174,637	111,966	103,636	134,427	459,190	-	138,749	100,235	93,968	126,238
Huntington-Ashland, West Virginia, Kentucky, and Ohio	85,952	25,653	23,295	(*)	(*)	14,143	55,376	-	20,477	(*)	(*)	14,143
Indianapolis, Indiana	376,776	135,845	77,996	50,697	52,334	59,904	208,414	-	64,806	42,065	48,208	53,335
Jackson, Mississippi	90,688	30,122	19,668	11,972	20,496	8,430	52,459	-	15,855	11,957	16,218	8,429
Jacksonville, Florida	193,771	57,975	56,146	25,983	24,834	28,833	125,058	-	51,172	22,557	24,547	26,782
Jersey City, New Jersey	244,170	95,806	51,282	39,420	27,385	30,277	117,775	-	38,952	24,933	25,499	28,391
Johnstown, Pennsylvania	81,464	32,529	13,084	14,454	(*)	8,502	45,515	-	(*)	13,811	(*)	8,502
Kansas City, Missouri and Kansas	474,703	149,779	103,299	55,477	71,849	94,299	299,386	-	93,132	52,372	67,855	86,027
Knoxville, Tennessee	127,347	39,745	35,745	21,707	(*)	17,770	80,684	-	31,740	18,984	12,201	17,759
Lancaster, Pennsylvania	114,455	37,756	24,042	20,188	(*)	22,020	65,838	-	21,919	16,143	(*)	17,649
Lansing, Michigan	127,946	39,655	29,388	20,836	18,274	19,793	83,315	-	27,233	18,087	18,227	19,768
Las Vegas, Nevada	113,822	43,097	25,831	16,905	(*)	16,447	58,273	-	19,128	(*)	(*)	16,254
Little Rock-North Little Rock, Arkansas	126,659	45,388	30,727	18,635	16,928	14,981	69,058	-	24,544	14,626	14,907	14,981
Long Branch-Asbury Park, New Jersey	139,996	50,406	22,951	23,187	18,052	25,400	77,971	-	17,898	19,937	16,163	23,973
Lorain-Elyria, Ohio	100,644	35,499	22,133	(*)	13,398	21,593	59,827	-	19,103	(*)	13,397	21,254
Los Angeles-Long Beach, California	2,745,515	1,074,716	568,203	373,121	334,733	394,742	1,409,932	-	446,017	304,670	292,746	366,499
Louisville, Kentucky and Indiana	302,038	102,975	64,592	54,237	33,840	46,394	177,161	-	52,460	46,327	32,003	46,371

Table 5.4--ALL RETURNS: NUMBER OF RETURNS, EXEMPTIONS BY TYPE AND NUMBER OF RETURNS BY NUMBER OF EXEMPTIONS OTHER THAN AGE AND BLINDNESS, BY THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

125 largest standard metropolitan statistical areas and standard consolidated areas	Number of returns by number of exemptions other than age or blindness--Continued											
	All returns						Joint returns					
	Total	One	Two	Three	Four	Five or more	Total	One	Two	Three	Four	Five or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Madison, Wisconsin	96,019	37,514	19,875	14,852	(*)	12,688	57,099	-	19,437	(*)	(*)	12,639
Memphis, Tennessee and Arkansas	233,325	69,149	54,027	34,874	42,063	33,212	143,000	-	41,056	30,755	37,977	33,212
Miami, Florida	484,244	175,891	120,868	66,165	68,690	52,630	257,739	-	96,182	50,661	60,164	50,732
Milwaukee, Wisconsin	516,045	209,877	119,159	53,254	51,395	82,360	280,165	-	99,760	50,809	48,268	81,328
Minneapolis-St. Paul, Minnesota	679,359	276,301	138,351	88,107	77,105	99,495	360,817	-	117,639	70,832	73,517	98,829
Mobile, Alabama	123,102	32,422	34,146	14,527	17,814	24,193	73,458	-	23,099	14,527	15,756	20,076
Nashville, Tennessee	213,969	87,407	41,222	37,605	28,151	19,584	114,675	-	31,743	35,283	28,151	19,498
New Brunswick-Perth Amboy-Sayreville, New Jersey	216,310	91,464	43,057	23,713	22,947	35,129	114,429	-	35,011	21,670	22,619	35,129
New Haven, Connecticut	134,222	48,177	35,606	15,498	18,091	16,850	69,767	-	27,431	(*)	15,700	16,840
New Orleans, Louisiana	310,993	87,815	76,902	61,229	36,472	48,575	200,244	-	58,204	57,367	36,213	48,460
New York, New York	4,393,404	1,796,261	928,069	560,015	557,992	551,067	2,159,099	-	687,638	445,411	512,552	513,498
Newark, New Jersey	706,571	259,942	175,422	75,278	76,775	119,154	375,443	-	135,575	63,892	68,395	107,581
Newport News-Hampton, Virginia	79,045	27,482	14,753	11,790	14,923	10,097	51,474	-	14,743	(*)	14,923	10,097
Norfolk-Portsmouth, Virginia	192,811	67,781	48,702	29,919	19,676	26,733	113,413	-	40,936	27,011	19,620	25,846
Oklahoma City, Oklahoma	239,443	73,419	59,663	40,084	36,851	29,426	156,279	-	56,192	34,670	36,824	28,593
Omaha, Nebraska and Iowa	188,195	63,635	40,697	36,621	16,026	31,216	112,174	-	34,246	30,939	15,824	31,165
Orlando, Florida	167,872	68,938	30,156	25,843	16,084	26,851	87,349	-	23,602	23,649	13,605	26,493
Oxnard-Ventura, California	147,821	44,826	32,528	25,534	16,112	28,821	91,723	-	29,488	19,325	16,111	26,799
Paterson-Clifton-Passaic, New Jersey	548,249	192,288	147,309	64,128	61,879	82,645	318,022	-	121,984	54,837	60,793	80,408
Peoria, Illinois	84,082	19,087	26,307	(*)	9,063	17,011	62,457	-	24,314	(*)	(*)	16,947
Philadelphia, Pennsylvania and New Jersey	1,725,124	677,668	410,560	218,015	192,026	226,855	897,276	-	326,860	181,724	179,759	208,933
Phoenix, Arizona	389,206	137,224	94,394	50,379	48,055	59,154	224,470	-	78,328	41,731	47,476	56,935
Pittsburgh, Pennsylvania	857,386	343,758	167,504	108,161	105,766	132,197	479,782	-	153,485	94,088	103,593	128,616
Portland, Oregon and Washington	377,603	136,514	86,891	54,608	41,125	58,465	221,050	-	77,597	48,230	38,999	56,224
Providence-Pawtucket-Warwick, Rhode Island and Massachusetts	316,775	136,459	68,163	37,438	39,713	35,002	163,495	-	56,715	33,976	37,813	34,991
Reading, Pennsylvania	113,600	39,954	34,200	19,717	(*)	11,187	68,751	-	31,622	17,400	(*)	11,187
Richmond, Virginia	175,710	67,876	37,896	26,580	21,794	21,564	85,041	-	27,252	19,410	18,846	19,533
Rochester, New York	350,223	137,683	80,172	40,344	35,786	56,238	192,476	-	67,278	37,335	35,714	52,149
Rockford, Illinois	146,692	52,305	37,632	18,134	19,320	19,301	84,298	-	32,466	17,144	17,404	17,284
Sacramento, California	273,121	90,106	65,837	38,945	30,451	47,782	169,986	-	58,441	38,041	28,151	45,353
St. Louis, Missouri and Illinois	814,807	280,722	197,827	122,785	100,238	113,235	469,033	-	170,214	99,445	94,669	104,705
Salt Lake City, Utah	193,568	68,242	41,714	26,003	21,415	36,194	111,464	-	33,634	23,574	20,093	34,163
San Antonio, Texas	261,236	94,516	44,386	46,931	32,879	42,524	151,386	-	34,046	44,281	30,539	42,520
San Bernardino-Riverside-Ontario, California	363,264	92,264	108,983	46,893	56,250	58,874	247,615	-	94,307	38,985	56,129	58,194
San Diego, California	494,674	166,200	134,335	53,710	61,095	79,334	289,605	-	117,692	38,729	56,912	76,272
San Francisco-Oakland, California	1,267,600	492,479	309,517	159,223	148,804	157,577	680,654	(*)	249,181	145,153	136,241	149,810
San Jose, California	402,702	127,886	81,322	67,927	64,874	60,693	234,544	-	70,202	43,192	62,011	59,139
Santa Barbara, California	99,323	39,017	22,744	(*)	13,078	14,631	50,852	-	15,764	(*)	12,752	14,629
Seattle-Everett, Washington	499,956	161,161	110,065	72,658	68,576	87,496	320,573	-	98,863	68,916	67,220	85,574
Shreveport, Louisiana	73,118	(*)	17,327	14,110	15,198	16,867	57,082	-	15,214	13,747	11,254	16,867
South Bend, Indiana	92,969	22,682	25,350	12,517	15,316	17,104	65,304	-	24,628	(*)	15,266	16,833
Spokane, Washington	100,391	41,013	24,032	(*)	(*)	17,976	58,367	-	23,770	(*)	(*)	17,888
Springfield-Chicopee-Holyoke, Massachusetts and Connecticut	167,016	62,208	32,196	16,264	25,131	31,217	96,246	-	29,576	14,920	24,425	27,325
Stockton, California	117,680	50,019	26,668	(*)	(*)	20,665	64,538	-	25,771	(*)	(*)	20,664
Syracuse, New York	247,907	91,089	33,624	36,716	30,671	55,807	144,085	-	29,103	33,641	28,287	53,054
Tacoma, Washington	156,054	46,758	35,103	20,093	20,514	33,586	101,860	-	31,016	18,211	19,049	33,584
Tampa-St. Petersburg, Florida	392,812	131,874	108,408	52,765	51,657	48,108	232,776	-	90,596	47,210	48,919	46,051
Toledo, Ohio and Michigan	250,811	70,938	63,764	38,393	44,759	32,957	166,221	-	60,323	37,456	38,169	30,273
Trenton, New Jersey	112,331	39,919	32,115	(*)	(*)	19,554	62,574	-	27,486	(*)	(*)	17,668
Tucson, Arizona	142,058	46,429	33,103	16,569	22,360	23,597	89,141	-	27,590	15,691	22,336	23,524
Tulsa, Oklahoma	174,559	53,015	42,256	31,125	25,619	22,544	106,837	-	35,333	26,198	24,936	20,370
Utica-Rome, New York	109,159	45,322	16,220	17,456	17,489	12,672	59,362	-	14,119	17,456	15,115	12,672
Washington, D.C., Maryland, and Virginia	1,220,622	535,155	245,388	128,802	151,476	159,801	574,576	-	188,228	106,326	130,612	149,410
West Palm Beach, Florida	143,581	45,329	47,284	14,783	17,730	18,455	81,967	-	37,817	(*)	15,682	16,406
Wichita, Kansas	136,625	39,725	30,945	22,479	22,499	20,977	87,891	-	28,596	16,197	22,489	20,609
Wilkes-Barre-Hazleton, Pennsylvania	112,353	36,436	32,770	14,441	(*)	19,066	61,468	(*)	24,567	(*)	(*)	15,113
Wilmington, Delaware, Maryland and New Jersey	207,389	70,660	49,047	35,037	20,573	32,072	129,308	-	46,646	31,431	20,571	30,660
Worchester, Massachusetts	116,992	51,991	21,877	19,342	(*)	13,437	61,539	-	20,371	17,396	(*)	13,437
York, Pennsylvania	126,601	43,418	34,643	20,854	16,216	11,470	76,064	-	29,575	20,773	16,216	9,500
Youngstown-Warren, Ohio	202,821	83,205	38,468	25,796	21,883	33,469	105,128	-	27,054	22,735	21,870	33,469
Standard consolidated areas:												
New York-Northeastern New Jersey	6,175,987	2,460,257	1,356,147	770,194	758,262	831,127	3,123,531	-	1,030,005	616,476	699,190	777,860
Chicago, Illinois-Northwestern Indiana	2,991,039	1,208,706	665,728	340,193	343,803	432,609	1,552,082	-	538,859	296,931	314,912	401,380

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
UNITED STATES, TOTAL																
Total	74,572,918	673,677,080	67,078,020	565,055,870	42,745,155	525,384,428	38,513,455	441,359,141	203,964,991	195,169,277	60,309,868	414,028,146	59,927,376	85,253,282	59,931,723	85,422,616
Under $1,000	5,832,178	261,432	4,982,118	3,539,063	733,387	-1,884,884	348,314	885,685	8,197,804	7,707,213	(*)	(*)	(*)	(*)	4,759	11,837
$1,000 under $2,000	5,959,316	8,876,899	5,177,414	7,620,026	885,819	1,360,996	594,768	977,948	9,153,645	8,354,037	1,101,195	177,400	1,091,735	24,984	1,091,778	25,375
$2,000 under $3,000	5,379,041	13,351,131	4,477,226	10,718,008	1,253,900	3,168,921	911,194	2,217,209	9,640,167	8,586,666	3,820,629	2,538,061	3,746,609	361,999	3,746,671	362,215
$3,000 under $4,000	5,053,474	17,694,271	4,173,571	14,129,124	1,761,852	6,200,688	1,333,447	4,448,113	10,945,067	9,804,599	4,050,841	5,422,106	3,971,932	802,014	3,972,005	802,177
$4,000 under $5,000	4,925,167	22,155,703	4,234,638	18,208,941	2,023,602	9,149,342	1,619,912	6,843,331	11,682,216	10,715,858	4,444,372	8,812,952	4,349,624	1,365,547	4,349,646	1,365,831
$5,000 under $6,000	4,591,388	25,215,276	4,084,186	21,522,320	2,071,593	11,399,785	1,773,127	9,206,202	11,546,318	10,790,735	4,335,528	11,833,182	4,297,158	1,893,359	4,297,203	1,893,484
$6,000 under $7,000	4,261,093	27,681,334	3,855,973	24,243,261	2,326,403	15,117,883	2,054,310	12,819,151	11,547,466	11,005,278	4,127,661	14,216,161	4,099,760	2,315,739	4,099,786	2,315,761
$7,000 under $8,000	4,400,220	32,936,470	4,045,625	29,450,089	2,731,740	20,488,756	2,509,369	18,266,063	12,935,970	12,455,613	4,336,706	17,923,763	4,318,782	2,965,769	4,318,808	2,965,827
$8,000 under $9,000	4,187,084	35,577,350	3,937,975	32,264,290	2,880,400	24,524,131	2,714,820	22,286,582	12,957,090	12,624,274	4,159,589	20,287,667	4,146,246	3,417,302	4,146,300	3,417,545
$9,000 under $10,000	4,009,080	38,070,588	3,785,288	34,625,989	2,951,674	28,070,428	2,798,672	25,674,026	12,727,961	12,399,923	3,992,216	22,553,444	3,985,782	3,868,601	3,985,793	3,868,717
$10,000 under $11,000	3,687,671	38,710,271	3,500,850	35,478,209	2,952,578	31,006,718	2,819,852	28,654,013	12,296,940	12,041,645	3,674,023	23,223,280	3,669,015	4,012,822	3,669,067	4,013,036
$11,000 under $12,000	3,278,693	37,685,155	3,123,219	34,650,208	2,755,514	31,680,133	2,639,529	29,358,141	11,305,482	11,092,109	3,274,292	23,119,778	3,271,292	4,044,507	3,271,324	4,044,835
$12,000 under $13,000	2,905,439	36,274,664	2,783,976	33,696,491	2,542,727	31,754,680	2,452,685	29,741,413	10,089,810	9,951,332	2,902,062	22,904,407	2,899,669	4,056,262	2,899,700	4,056,670
$13,000 under $14,000	2,544,749	34,336,466	2,439,732	31,757,648	2,275,115	30,698,110	2,198,042	28,666,921	9,069,168	8,918,146	2,542,964	22,188,033	2,541,566	3,997,551	2,541,621	3,997,707
$14,000 under $15,000	2,184,741	31,661,219	2,094,772	29,053,592	1,977,853	28,664,669	1,909,860	26,602,011	7,787,801	7,655,818	2,182,935	20,842,519	2,181,853	3,811,811	2,181,876	3,811,972
$15,000 under $20,000	6,454,161	110,317,212	6,110,401	99,269,938	6,019,976	102,974,455	5,757,636	93,977,342	23,563,654	23,176,027	6,450,239	75,570,506	6,446,141	14,410,356	6,446,615	14,412,304
$20,000 under $25,000	2,374,336	52,451,445	2,185,687	44,111,203	2,232,998	49,318,050	2,087,063	42,305,166	8,768,367	8,575,675	2,371,172	37,755,612	2,369,331	7,774,912	2,369,660	7,777,270
$25,000 under $30,000	969,474	26,344,112	848,799	19,936,691	907,893	24,672,659	812,481	19,207,715	3,646,355	3,523,440	968,357	19,476,416	967,749	4,313,698	967,794	4,315,634
$30,000 under $50,000	1,079,588	40,236,794	870,013	24,457,036	1,005,604	37,448,443	831,295	23,585,684	4,145,400	3,965,468	1,077,609	30,804,162	1,076,109	7,902,137	1,076,673	7,910,405
$50,000 under $100,000	405,009	26,718,541	298,865	11,975,785	373,276	24,602,188	283,513	11,469,630	1,614,424	1,516,595	403,953	21,136,830	403,628	7,297,730	403,931	7,318,831
$100,000 under $200,000	72,852	9,531,002	54,170	3,279,759	65,686	8,571,341	51,112	3,131,012	278,355	252,218	72,498	7,530,911	72,408	3,384,518	72,631	3,413,208
$200,000 under $500,000	15,089	4,274,521	11,194	885,007	12,994	3,667,312	10,353	834,167	54,624	47,356	14,952	3,244,003	14,922	1,755,621	15,022	1,790,507
$500,000 under $1,000,000	2,192	1,472,923	1,643	148,131	1,857	1,249,167	1,502	137,342	7,849	6,631	2,166	1,100,569	2,157	666,695	2,180	686,289
$1,000,000 or more	883	1,842,286	685	75,066	714	1,480,457	599	64,274	3,058	2,621	871	1,365,857	870	809,275	880	845,179
Returns under $5,000	27,149,176	62,339,430	23,044,967	54,215,163	6,658,560	17,995,063	4,807,635	15,372,290	49,618,899	45,168,373	13,420,075	16,951,041	13,162,938	2,554,617	13,164,859	2,567,433
Returns $5,000 under $10,000	21,448,865	159,481,023	19,709,047	142,105,952	12,961,810	99,600,988	11,850,298	88,252,031	61,714,805	59,275,823	20,951,700	86,814,214	20,847,728	14,460,773	20,847,890	14,461,334
Returns $10,000 under $15,000	14,601,293	178,667,774	13,942,549	164,596,139	12,503,787	153,804,313	12,019,968	143,022,498	50,549,201	49,659,050	14,576,276	112,278,019	14,563,395	19,922,953	14,563,588	19,924,219
Returns $15,000 or more	11,373,584	273,188,842	10,381,457	204,138,615	10,620,998	253,984,075	9,835,554	194,712,318	42,082,086	41,066,031	11,361,817	197,984,870	11,353,315	48,314,937	11,355,386	48,469,628
ALABAMA																
Total	1,051,417	8,415,525	973,951	7,297,193	667,631	7,055,563	613,477	6,146,631	3,044,094	2,952,853	821,688	4,762,753	818,377	940,075	818,386	940,685
Under $1,000	81,193	14,515	66,751	38,440	14,037	-13,643	5,678	6,617	113,358	107,040	-	-	-	-	(*)	(*)
$1,000 under $2,000	111,322	175,073	101,890	156,198	14,820	24,325	10,377	16,370	166,770	153,156	25,901	6,736	23,842	783	23,842	783
$2,000 under $3,000	64,520	157,272	58,373	135,454	21,027	51,806	18,067	43,722	116,335	107,815	41,610	28,081	41,457	4,038	41,457	4,038
$3,000 under $4,000	97,221	341,777	89,255	315,396	43,722	154,250	38,755	131,484	241,360	232,735	77,505	94,382	77,158	14,133	77,158	14,133
$4,000 under $5,000	70,236	313,063	62,827	275,708	30,378	137,004	25,180	115,598	186,153	180,073	56,060	111,221	56,050	17,296	56,050	17,296
$5,000 under $6,000	66,755	366,843	63,556	343,809	39,786	220,636	36,857	208,654	208,953	199,962	63,993	144,863	63,646	22,565	63,646	22,565
$6,000 under $7,000	69,577	453,224	68,636	447,235	56,811	368,681	55,917	362,704	215,646	211,483	66,849	208,218	66,849	32,764	66,849	32,764
$7,000 under $8,000	57,053	427,759	48,925	353,917	46,761	350,945	38,635	284,276	206,070	197,838	57,053	202,931	56,898	32,152	56,898	32,152
$8,000 under $9,000	71,876	610,013	70,352	583,270	61,216	520,464	59,762	512,512	237,444	230,230	71,829	335,419	71,681	55,377	71,681	55,377
$9,000 under $10,000	60,817	579,477	59,949	560,878	58,303	556,349	57,435	537,993	260,900	256,483	60,817	286,907	60,817	46,699	60,817	46,699
$10,000 under $11,000	53,292	561,147	49,787	502,150	43,635	459,346	41,682	420,023	188,712	185,242	52,540	309,162	52,470	52,311	52,470	52,311
$11,000 under $12,000	39,572	454,315	37,840	424,079	37,442	430,123	35,780	403,307	135,718	134,060	39,572	277,986	39,569	47,563	39,569	47,563
$12,000 under $13,000	30,899	384,623	29,322	349,163	28,701	357,215	27,135	333,435	117,627	116,398	30,899	230,347	30,887	40,250	30,888	40,251
$13,000 under $14,000	31,075	419,267	30,536	400,082	31,075	419,267	30,536	400,082	114,482	114,329	31,075	267,423	31,075	47,168	31,075	47,168
$14,000 under $15,000	30,291	435,748	28,923	406,336	28,786	413,829	28,171	395,097	108,852	107,793	30,290	284,326	30,287	51,444	30,287	51,444
$15,000 under $20,000	69,216	1,177,693	66,950	1,075,736	66,102	1,126,685	64,394	1,054,350	251,964	249,511	69,216	803,159	69,213	152,279	69,213	152,279
$20,000 under $25,000	21,812	481,906	20,420	405,763	21,590	477,398	20,222	401,506	78,776	77,633	21,812	347,570	21,812	70,643	21,812	70,643
$25,000 under $30,000	9,287	253,588	8,248	189,756	8,876	241,581	8,040	187,951	35,465	34,655	9,287	186,730	9,287	41,477	9,287	41,477
$30,000 under $50,000	10,334	387,050	7,947	197,651	9,808	366,974	7,528	197,585	39,245	37,357	10,334	291,307	10,334	74,489	10,334	74,512
$50,000 under $100,000	4,146	277,178	2,836	102,418	3,908	261,288	2,727	100,363	16,636	15,710	4,124	228,333	4,123	80,252	4,123	80,338
$100,000 under $200,000	790	101,852	522	26,091	726	93,296	499	25,601	3,130	2,920	789	84,023	789	37,827	790	37,917
$200,000 under $500,000	120	33,660	96	7,403	110	30,288	90	7,140	456	397	120	27,466	120	14,845	120	15,043
$500,000 under $1,000,000	13	8,484	10	261	11	7,456	10	261	42	33	13	6,162	13	3,717	13	3,892
$1,000,000 or more																
Returns under $5,000	424,492	1,001,699	379,096	921,196	123,984	353,741	98,057	313,791	823,976	780,819	201,076	240,420	198,507	36,250	198,514	36,291
Returns $5,000 under $10,000	326,078	2,437,316	311,418	2,289,109	262,877	2,017,075	248,606	1,906,139	1,129,013	1,095,996	320,541	1,178,338	319,891	189,557	319,891	189,557
Returns $10,000 under $15,000	185,129	2,255,099	176,408	2,081,811	169,639	2,079,780	163,304	1,951,944	665,391	657,822	184,376	1,369,244	184,288	238,737	184,289	238,737
Returns $15,000 or more	115,718	2,721,410	107,029	2,005,077	111,131	2,604,967	103,510	1,974,756	425,714	418,216	115,695	1,974,750	115,691	475,531	115,692	476,102

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALASKA																
Total	105,057	1,160,599	101,294	1,054,613	56,671	902,851	54,053	813,475	272,116	268,970	87,232	787,302	87,058	163,840	87,069	164,062
Under $1,000	3,004	-2,207	2,663	2,893	1,138	-3,285	798	1,511	5,636	5,636	-	-	-	-	3	15
$1,000 under $2,000	26,017	64,553	25,298	53,884	4,571	14,091	4,448	13,752	44,052	43,754	12,189	14,828	12,189	1,799	12,189	1,799
$2,000 under $3,000																
$3,000 under $4,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	19,110	19,110	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $5,000									9,736	9,736						
$5,000 under $6,000	11,219	72,462	10,827	63,309	5,731	37,547	5,039	31,634	7,656	5,826	11,293	40,054	11,293	6,584	11,293	6,584
$6,000 under $7,000									11,143	11,143						
$7,000 under $8,000					4,663	4,365										
$8,000 under $10,000	7,305	65,711	6,701	64,107	2,969	27,102	2,698	22,451	9,970	9,970	7,305	43,609	7,305	7,653	7,305	7,653
$10,000 under $11,000					3,911	3,911										
$11,000 under $12,000	3,526	38,607	3,526	38,494	1,881	21,031	1,881	21,917	6,178	6,110	3,403	24,316	3,403	4,498	3,403	4,498
$12,000 under $13,000	9,362	115,528	9,168	110,738	7,435	92,167	7,400	89,415	28,400	28,156	9,362	78,949	9,259	14,372	9,259	14,372
$13,000 under $14,000					5,907	5,907										
$14,000 under $15,000	4,691	64,835	4,602	63,891	2,923	40,403	2,834	39,781	4,082	3,904	4,691	48,548	4,691	9,495	4,691	9,495
$15,000 under $20,000	13,459	227,864	13,344	223,381	11,668	199,351	11,553	195,970	52,121	52,121	13,458	157,357	13,390	30,254	13,390	30,254
$20,000 under $25,000	8,063	180,580	7,956	169,598	7,869	176,445	7,762	165,472	29,865	29,761	8,063	133,979	8,061	27,701	8,061	27,807
$25,000 under $30,000	3,195	87,118	3,160	83,139	3,195	87,118	3,160	83,139	11,046	11,046	3,174	68,303	3,174	14,866	3,174	14,866
$30,000 under $50,000	4,184	156,672	3,914	122,534	4,119	152,202	3,893	121,612	15,956	15,893	4,184	119,855	4,183	29,665	4,183	29,665
$50,000 under $100,000	533	36,519	392	14,882	521	35,612	392	14,882	2,326	2,276	525	28,733	525	9,406	533	9,455
$100,000 under $200,000	83	11,044	67	3,924	79	10,497	63	3,652	341	330	83	8,898	83	3,824	83	3,867
$200,000 under $500,000																
$500,000 under $1,000,000	6	1,928	5	291	5	1,326	4	223	17	15	6	1,532	6	846	6	854
$1,000,000 or more																
Returns under $5,000	39,131	104,732	37,632	96,324	8,276	22,050	7,374	23,327	68,798	68,500	21,685	33,167	21,685	4,678	21,688	4,693
Returns $5,000 under $10,000	18,824	138,174	17,529	127,417	8,700	64,650	7,737	54,085	43,168	41,040	18,598	83,663	18,598	14,236	18,598	14,236
Returns $10,000 under $15,000	17,579	217,970	17,296	213,122	12,239	153,600	12,115	151,113	48,478	47,988	17,456	151,814	17,353	28,365	17,353	28,365
Returns $15,000 or more	29,523	699,724	28,838	617,749	27,456	662,551	26,827	584,950	111,672	111,442	29,493	518,658	29,422	116,562	29,430	116,767
ARIZONA																
Total	684,307	6,112,372	619,186	5,101,126	421,255	5,029,699	382,585	4,237,223	1,998,247	1,918,575	531,696	3,625,229	529,044	738,739	529,069	740,021
Under $1,000	57,931	-3,521	52,786	33,715	4,921	-28,722	1,127	5,367	71,472	67,407	-	-	-	-	7,352	284
$1,000 under $2,000	55,124	77,798	51,836	79,831	7,489	11,999	12,443	33,064	75,092	72,275	(*)	(*)	(*)	(*)		
$2,000 under $3,000	42,416	107,510	34,756	87,872	7,805	19,505			75,545	67,267	27,378	16,976	27,378	2,443	27,378	2,443
$3,000 under $4,000	43,614	150,646	40,936	132,087	16,212	57,950	13,854	46,086	109,339	98,451	29,789	43,136	28,018	6,334	28,018	6,334
$4,000 under $5,000	37,979	173,597	29,011	129,468	13,660	61,894	10,528	44,424	93,328	85,196	31,158	68,535	31,158	10,683	31,158	10,683
$5,000 under $6,000	43,926	243,913	36,542	198,740	30,276	168,512	23,736	126,953	157,970	154,369	35,675	84,579	35,525	13,373	35,525	13,373
$6,000 under $7,000	36,264	234,344	33,147	221,401	19,535	128,321	16,526	109,877	77,829	71,482	35,893	125,724	35,560	19,536	35,560	19,536
$7,000 under $8,000	52,283	389,507	47,750	355,216	39,601	295,566	38,895	290,702	191,598	184,252	50,487	178,905	50,487	28,971	50,489	28,985
$8,000 under $9,000	46,137	393,143	45,721	376,618	36,203	308,956	36,048	306,954	154,796	151,207	46,088	213,817	46,030	35,554	46,031	35,554
$9,000 under $10,000	40,925	386,741	40,322	361,049	36,565	346,595	36,223	323,791	155,943	154,172	40,925	214,402	40,925	35,890	40,925	35,890
$10,000 under $11,000	38,396	402,809	34,644	355,428	32,810	343,862	31,328	320,613	138,799	133,268	37,678	230,426	37,619	39,198	37,619	39,198
$11,000 under $12,000	21,580	248,032	19,047	207,338	19,996	229,579	18,181	197,414	80,930	79,966	21,531	137,624	21,472	23,281	21,472	23,281
$12,000 under $13,000	20,532	256,731	19,183	232,628	17,660	221,433	17,029	207,218	62,615	61,031	20,532	161,266	20,510	28,718	20,510	28,718
$13,000 under $14,000	23,044	309,646	21,871	286,597	21,782	292,897	20,816	271,564	85,753	84,331	23,044	188,447	22,890	33,325	22,890	33,351
$14,000 under $15,000	25,845	372,802	24,151	342,474	23,711	341,875	22,040	316,425	102,119	97,663	25,845	234,742	25,845	42,338	25,845	42,338
$15,000 under $20,000	56,094	956,921	51,937	846,594	53,344	911,027	50,154	818,502	208,611	205,891	56,035	649,796	56,024	123,398	56,024	123,404
$20,000 under $25,000	20,703	461,213	18,434	353,539	19,426	431,728	17,304	337,600	74,721	72,509	20,703	332,427	20,693	68,774	20,693	68,804
$25,000 under $30,000	8,092	221,520	7,093	160,808	7,863	215,006	6,890	155,567	29,673	28,595	8,092	164,648	8,092	36,006	8,092	36,006
$30,000 under $50,000	9,127	356,371	6,982	204,053	8,313	325,697	6,567	194,966	33,958	32,207	9,127	277,612	9,103	72,758	9,103	72,766
$50,000 under $100,000	3,685	246,064	2,534	107,210	3,416	228,131	2,407	102,029	15,357	14,486	3,664	196,962	3,664	67,129	3,675	67,413
$100,000 under $200,000	569	74,234	398	20,423	540	70,424	388	20,304	2,266	2,082	566	60,091	566	26,377	569	26,663
$200,000 under $500,000	121	36,633	92	7,369	109	32,904	89	7,138	468	411	121	30,348	120	16,439	121	16,738
$500,000 under $1,000,000	17	10,300	11	511	15	9,143	10	510	55	47	17	7,888	17	4,674	17	4,824
$1,000,000 or more	3	5,417	2	155	3	5,417	2	155	10	10	3	5,169	3	3,311	3	3,435
Returns under $5,000	236,964	506,029	209,325	462,974	50,087	122,626	37,952	128,941	424,776	390,596	95,670	130,358	93,899	19,691	93,906	19,743
Returns $5,000 under $10,000	219,535	1,647,649	203,482	1,513,023	162,180	1,247,951	151,428	1,158,278	738,136	715,482	209,068	817,426	208,527	133,324	208,530	133,338
Returns $10,000 under $15,000	129,397	1,590,020	118,896	1,424,466	115,959	1,429,646	109,394	1,313,236	470,216	456,259	128,630	952,505	128,336	166,860	128,336	166,886
Returns $15,000 or more	98,411	2,368,674	87,483	1,700,664	93,029	2,229,476	83,811	1,636,772	365,119	356,238	98,328	1,724,940	98,282	418,864	98,297	420,052

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ARKANSAS																
Total	616,877	4,340,142	537,074	3,536,030	357,241	3,396,419	312,612	2,774,071	1,686,518	1,621,392	459,970	2,480,339	456,411	484,362	456,428	485,018
Under $1,000	53,044	9,466	42,044	29,707	9,298	-12,140	3,347	4,977	76,420	73,132	-	-	-	-	4,638	167
$1,000 under $2,000	67,057	95,867	57,699	83,881	17,190	27,334	13,564	25,678	123,834	111,525	(*)	(*)	(*)	(*)	109,934	2,489
$2,000 under $3,000	60,463	147,431	46,200	105,993	12,763	30,178	9,741	22,469	102,549	94,779	48,004	28,619	45,852	4,083	45,852	4,083
$3,000 under $4,000	52,113	184,034	43,768	155,760	22,577	79,805	18,643	67,185	109,595	101,917	45,814	62,079	45,230	9,218	45,230	9,218
$4,000 under $5,000	60,745	270,983	56,047	243,692	31,782	141,736	29,517	127,665	172,591	167,680	49,436	93,911	49,316	14,675	49,316	14,675
$5,000 under $6,000	58,454	322,553	55,855	308,700	31,015	167,935	28,416	156,261	205,632	202,445	49,630	125,046	49,163	19,942	49,163	19,942
$6,000 under $7,000	22,921	148,228	18,999	119,237	17,979	116,942	16,275	101,118	85,305	82,731	20,530	61,878	20,530	9,374	20,530	9,374
$7,000 under $8,000	35,788	270,257	32,414	242,567	31,044	234,481	27,794	207,404	125,767	121,315	35,785	141,017	35,666	21,894	35,666	21,894
$8,000 under $9,000	32,122	327,822	34,099	279,889	29,747	258,052	27,745	228,815	99,953	99,932	38,122	204,476	38,067	34,771	38,067	34,771
$9,000 under $10,000	28,247	266,839	25,703	244,756	22,184	209,697	19,640	187,824	92,882	89,284	28,247	156,581	28,246	26,320	28,246	26,320
$10,000 under $11,000	31,367	328,890	30,128	304,448	29,315	307,524	28,195	289,663	112,377	110,613	31,248	198,422	31,248	33,549	31,248	33,549
$11,000 under $12,000	18,228	207,910	16,755	186,774	17,645	202,036	16,172	180,694	60,369	60,130	18,228	139,144	18,228	23,092	18,228	23,092
$12,000 under $13,000	13,824	172,608	12,661	154,559	12,075	150,668	10,912	131,433	48,865	48,091	13,824	111,964	13,824	19,720	13,824	19,720
$13,000 under $14,000	12,796	172,472	11,682	152,337	12,198	163,632	11,099	145,862	48,370	46,325	12,796	114,118	12,796	20,327	12,796	20,327
$14,000 under $15,000	14,877	215,146	13,539	195,647	14,174	204,925	13,539	195,647	49,967	49,027	14,877	144,967	14,821	26,395	14,821	26,395
$15,000 under $20,000	28,534	489,064	24,693	389,732	27,118	463,423	23,702	376,262	100,300	98,183	28,534	337,432	28,532	64,120	28,532	64,120
$20,000 under $25,000	8,489	187,859	6,919	132,265	8,105	179,550	6,700	130,321	30,314	29,549	8,489	141,021	8,489	28,309	8,489	28,309
$25,000 under $30,000	3,255	88,969	1,740	37,791	2,547	69,987	1,577	34,433	9,972	9,312	3,255	71,577	3,254	16,660	3,255	16,671
$30,000 under $50,000	5,968	225,675	4,219	97,774	5,606	212,675	4,196	97,756	21,673	20,359	5,942	182,420	5,942	46,845	5,942	46,857
$50,000 under $100,000	2,217	143,372	1,622	52,621	2,079	134,716	1,574	50,952	8,477	8,087	2,217	118,776	2,216	40,264	2,217	40,335
$100,000 under $500,000	323	42,744	243	9,928	298	39,066	231	9,549	1,206	1,061	323	35,333	322	15,923	323	16,109
$500,000 under $1,000,000	39	11,345	30	2,462	37	10,730	29	2,393	130	113	38	9,186	38	4,936	39	5,037
$1,000,000 or more	6	9,597	5	310	5	3,493	4	310	30	26	5	6,088	5	3,833	6	4,053
Returns under $5,000	293,422	707,781	245,763	619,031	74,110	266,912	74,812	247,974	584,489	549,089	147,880	185,392	145,024	28,087	145,036	28,144
Returns $5,000 under $10,000	183,532	1,335,710	167,075	1,195,149	131,969	987,087	119,870	881,423	609,539	591,677	172,314	688,500	171,672	112,301	171,672	112,301
Returns $10,000 under $15,000	91,092	1,098,026	84,765	998,966	85,367	1,028,779	79,917	942,699	319,888	314,186	90,473	704,616	90,417	123,083	90,917	123,083
Returns $15,000 or more	48,831	1,198,626	37,471	722,884	45,795	1,113,641	38,013	701,976	172,102	166,440	48,803	901,832	48,798	220,892	48,803	221,492
CALIFORNIA																
Total	7,628,899	72,841,100	6,830,994	61,496,554	4,301,934	56,085,774	3,861,771	47,371,267	20,902,457	20,064,946	6,116,830	42,623,809	6,075,989	8,752,808	6,077,211	8,782,410
Under $1,000	578,320	-135,033	490,298	420,037	85,549	-242,613	56,575	142,559	850,423	791,262	(*)	(*)	(*)	(*)	469	1,541
$1,000 under $2,000	569,805	854,107	514,104	790,186	76,780	118,979	56,161	99,833	821,265	775,721	109,911	16,981	109,911	2,394	109,934	2,489
$2,000 under $3,000	507,252	1,253,787	452,016	1,009,017	49,221	248,289	77,198	207,660	884,278	811,432	355,151	233,356	346,764	33,137	346,768	33,207
$3,000 under $4,000	507,126	1,762,468	420,089	1,468,838	194,152	676,208	147,923	506,602	1,173,632	1,083,368	357,894	458,716	346,077	67,690	346,126	67,782
$4,000 under $5,000	467,187	2,115,434	401,666	1,766,403	172,009	782,853	143,617	629,120	1,089,790	992,284	412,789	805,147	405,848	124,507	405,857	124,527
$5,000 under $6,000	456,507	2,519,779	389,911	2,070,479	194,160	1,082,733	156,720	816,982	1,189,192	1,084,094	411,563	1,091,805	404,939	174,925	404,953	174,962
$6,000 under $7,000	404,429	2,628,447	359,572	2,322,632	206,579	1,340,676	177,655	1,130,817	1,082,825	1,030,227	378,650	1,232,361	374,894	200,968	374,920	200,990
$7,000 under $8,000	498,541	3,732,658	452,668	3,390,531	270,376	2,027,623	245,245	1,844,558	1,418,960	1,379,867	477,190	1,883,405	476,646	315,311	476,668	315,313
$8,000 under $9,000	392,648	3,336,927	368,149	3,093,960	252,223	2,146,348	236,083	1,993,092	1,229,491	1,200,774	383,267	1,717,473	383,190	290,660	383,208	290,781
$9,000 under $10,000	356,553	3,392,101	332,682	3,021,599	230,995	2,199,000	213,816	1,963,266	1,060,262	1,032,836	351,537	1,891,138	351,322	327,477	351,324	327,492
$10,000 under $11,000	339,329	3,564,370	316,003	3,263,794	255,312	2,683,271	240,523	2,476,647	1,095,891	1,068,458	335,950	1,958,895	335,639	337,642	335,645	338,694
$11,000 under $12,000	324,879	3,791,221	311,906	3,541,680	254,235	2,919,936	240,641	2,737,068	1,067,737	1,048,824	327,952	2,196,589	327,815	387,291	327,828	387,355
$12,000 under $13,000	318,144	3,968,585	303,057	3,717,516	265,139	3,307,508	255,546	3,152,854	1,086,703	1,070,009	316,097	2,307,855	315,899	407,619	315,926	407,743
$13,000 under $14,000	264,740	3,641,250	252,385	3,324,332	233,063	3,146,172	223,041	2,932,504	926,948	903,435	268,729	2,215,416	268,542	398,875	268,553	398,883
$14,000 under $15,000	248,298	3,571,057	235,710	3,304,298	221,724	3,212,702	214,170	3,020,360	880,263	865,493	246,252	2,174,673	246,238	395,193	246,243	395,217
$15,000 under $20,000	766,278	13,140,425	718,802	11,882,066	718,534	12,159,960	672,355	11,161,037	2,750,731	2,702,811	764,605	8,463,563	764,021	1,598,643	764,342	1,599,239
$20,000 under $25,000	320,734	7,087,466	295,749	6,135,455	302,531	6,681,191	283,368	5,843,669	1,165,834	1,144,204	320,155	4,841,476	319,693	984,048	319,727	984,341
$25,000 under $30,000	120,180	3,264,672	102,397	2,472,341	112,701	3,060,934	98,621	2,397,437	439,594	424,369	119,643	2,306,262	119,421	504,164	119,430	504,708
$30,000 under $50,000	127,893	4,740,332	98,583	2,772,640	120,157	4,444,412	95,575	2,704,473	488,358	468,759	127,475	3,439,549	127,221	851,608	127,480	854,202
$50,000 under $100,000	42,838	2,813,536	28,814	1,198,363	38,916	2,552,259	26,983	1,127,416	166,354	156,268	42,606	2,086,278	42,514	696,669	42,584	700,793
$100,000 under $200,000	7,278	956,541	5,021	324,080	6,440	842,420	4,683	301,178	27,133	24,489	7,238	700,722	7,225	305,590	7,252	310,437
$200,000 under $500,000	1,587	454,033	1,139	106,996	1,348	383,247	1,029	95,941	5,575	4,867	1,562	321,867	1,556	172,335	1,575	177,986
$500,000 under $1,000,000	241	159,185	185	26,688	192	127,434	160	21,628	826	702	235	109,157	235	65,479	237	68,250
$1,000,000 or more	112	227,731	88	16,963	93	193,632	75	14,566	392	351	110	171,104	110	109,521	112	115,478
Returns under $5,000	2,629,690	5,850,633	2,258,173	5,510,141	627,711	1,584,316	475,474	1,585,773	4,819,388	4,454,127	1,236,014	1,514,221	1,208,869	227,730	1,209,154	229,546
Returns $5,000 under $10,000	2,198,978	15,609,911	1,902,982	13,899,200	1,154,333	8,786,380	1,029,527	7,742,715	5,980,730	5,727,798	2,002,207	7,816,181	1,990,991	1,309,341	1,991,073	1,309,538
Returns $10,000 under $15,000	1,503,390	18,536,483	1,419,061	17,151,619	1,328,478	15,269,588	1,173,921	14,319,434	5,057,542	4,956,219	1,494,980	10,853,428	1,494,133	1,927,630	1,494,195	1,927,893
Returns $15,000 or more	1,387,141	32,844,073	1,250,778	24,935,594	1,190,412	30,445,489	1,182,849	23,717,345	5,044,797	4,926,802	1,383,629	22,439,978	1,381,996	5,288,107	1,382,789	5,315,434

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
COLORADO																
Total	864,608	7,684,945	778,450	6,380,631	496,887	6,096,346	437,940	5,055,925	2,349,221	2,280,614	681,662	4,696,006	678,110	947,874	678,155	950,091
Under $1,000	90,913	6,206	81,981	59,382	14,994	-29,192	8,154	18,637	139,712	132,671	-	-	-	-	(*)	(*)
$1,000 under $2,000	68,490	102,491	64,649	94,593	5,491	8,847	(*)	(*)	93,726	90,085	16,151	3,561	16,151	504	16,151	504
$2,000 under $3,000	58,291	144,590	45,310	108,409	9,535	21,630	5,663	13,593	102,055	96,150	42,454	30,846	41,895	4,443	41,895	4,461
$3,000 under $4,000	48,703	166,125	40,514	136,076	23,710	82,777	16,080	56,812	114,052	105,269	33,668	44,017	33,667	6,576	33,667	6,576
$4,000 under $5,000	64,433	307,421	55,639	292,752	22,793	101,763	19,625	88,328	132,867	126,676	68,255	140,406	66,290	22,135	66,290	22,135
$5,000 under $6,000	29,833	162,608	27,137	139,972	17,209	93,114	14,513	73,827	76,594	75,885	27,780	74,261	27,692	11,951	27,692	11,951
$6,000 under $7,000	48,926	319,572	40,284	268,716	26,030	170,231	20,063	139,120	124,034	123,883	46,005	175,396	45,722	28,409	45,722	28,409
$7,000 under $8,000	54,006	403,308	45,193	344,836	37,664	281,671	32,847	251,827	175,079	166,327	52,042	205,837	51,988	33,592	51,988	33,592
$8,000 under $9,000	43,262	366,006	41,929	349,991	28,820	245,294	27,900	233,263	145,517	144,180	42,769	196,640	42,745	33,215	42,745	33,215
$9,000 under $10,000	49,284	467,136	44,188	408,424	38,061	362,628	35,089	325,134	166,596	158,233	49,284	265,633	48,995	44,312	48,995	44,312
$10,000 under $11,000	42,371	445,381	40,485	403,008	35,430	372,336	33,544	337,540	152,118	147,527	42,371	251,709	42,212	42,718	42,212	42,718
$11,000 under $12,000	35,545	410,008	33,780	363,090	31,077	358,318	30,041	319,145	118,113	115,775	35,545	244,715	35,522	42,421	35,522	42,463
$12,000 under $13,000	34,953	434,394	33,807	388,645	29,245	362,958	28,153	329,994	114,609	114,309	34,953	273,175	34,953	48,694	34,953	48,694
$13,000 under $14,000	29,861	403,206	26,632	349,127	27,763	374,540	25,951	339,631	104,961	102,549	29,861	257,119	29,798	45,556	29,798	45,556
$14,000 under $15,000	24,752	360,709	23,107	321,016	22,938	334,000	21,293	297,687	85,417	84,683	24,740	239,686	24,740	43,296	24,741	43,311
$15,000 under $20,000	78,834	1,359,208	74,496	1,212,093	72,400	1,247,659	68,986	1,123,455	285,918	283,139	78,830	919,842	78,828	175,084	78,832	175,115
$20,000 under $25,000	29,329	647,750	26,929	542,647	27,767	612,847	26,038	523,173	106,996	105,155	29,147	461,615	29,146	94,354	29,146	94,368
$25,000 under $30,000	10,476	282,963	9,333	219,142	10,185	275,556	9,096	213,556	44,331	44,129	10,472	203,670	10,467	44,236	10,473	44,319
$30,000 under $50,000	12,055	459,428	9,393	241,275	10,855	415,579	8,758	233,002	45,804	44,044	12,052	356,186	12,028	90,406	12,031	90,445
$50,000 under $100,000	4,429	289,151	3,036	105,149	4,128	270,490	2,916	103,687	17,485	16,405	4,428	233,106	4,419	78,346	4,429	78,787
$100,000 under $200,000	719	94,543	517	25,941	669	88,053	499	25,502	2,711	2,460	713	76,008	710	33,612	714	34,058
$200,000 under $500,000	117	34,077	91	4,602	100	28,553	82	4,128	426	391	117	27,295	117	14,592	117	15,034
$500,000 under $1,000,000	23	14,989	17	1,582	20	13,020	14	1,485	87	76	22	11,761	22	7,154	23	7,576
$1,000,000 or more	3	3,674	3	162	3	3,674	3	162	13	13	3	3,521	3	2,268	3	2,403
Returns under $5,000	335,830	726,832	298,093	691,212	76,523	185,825	52,154	180,608	582,412	550,851	160,528	218,830	158,003	33,658	158,019	33,765
Returns $5,000 under $10,000	225,311	1,718,630	198,731	1,511,940	147,784	1,152,938	130,412	1,023,171	687,820	669,108	217,880	917,767	217,142	151,479	217,142	151,479
Returns $10,000 under $15,000	167,482	2,053,699	157,811	1,824,886	146,453	1,802,152	138,982	1,623,996	575,218	564,843	167,470	1,266,405	167,225	222,687	167,226	222,743
Returns $15,000 or more	135,985	3,185,783	123,815	2,352,593	126,127	2,955,431	116,392	2,228,150	503,771	495,812	135,784	2,293,004	135,740	540,051	135,768	542,105
CONNECTICUT																
Total	1,182,196	12,496,879	1,073,892	10,351,361	648,003	9,813,126	591,175	8,138,387	3,183,084	3,022,024	1,005,903	8,201,216	1,003,579	1,801,472	1,003,624	1,805,275
Under $1,000	71,289	4,950	62,299	41,134	2,109	-26,212	1,100	7,058	84,439	78,844	-	-	-	-	13	59
$1,000 under $2,000	97,296	146,442	89,316	128,973	(*)	(*)	(*)	(*)	129,913	120,276	25,919	3,813	25,919	539	25,919	539
$2,000 under $3,000	88,425	215,721	82,029	189,096	12,493	34,861	16,557	42,177	125,720	114,432	75,682	45,415	75,682	6,494	75,682	6,494
$3,000 under $4,000	67,454	234,212	50,399	153,805	10,632	36,551			128,317	97,322	59,550	80,364	59,550	11,818	59,550	11,818
$4,000 under $5,000	55,371	248,329	37,722	160,363	24,102	109,402	11,329	48,623	132,957	108,364	47,141	94,251	44,982	14,004	44,984	14,008
$5,000 under $6,000	57,975	319,258	56,026	287,751	14,204	77,558	12,888	55,747	120,654	113,421	55,118	172,594	55,118	28,607	55,118	28,607
$6,000 under $7,000	38,335	248,140	34,589	204,557	9,730	62,918	6,488	38,739	68,270	65,172	37,832	157,373	37,832	27,029	37,832	27,029
$7,000 under $8,000	73,892	550,442	62,170	456,952	37,337	281,227	29,929	223,243	190,542	170,623	73,892	323,456	73,825	54,406	73,825	54,406
$8,000 under $9,000	68,481	580,550	66,509	526,335	39,510	338,377	37,720	292,348	196,084	190,756	68,352	355,194	68,352	60,310	68,352	60,310
$9,000 under $10,000	60,545	574,485	58,602	525,923	39,920	381,609	38,283	337,171	185,776	185,027	59,837	357,686	59,784	62,794	59,784	62,794
$10,000 under $11,000	62,129	651,042	57,271	566,917	44,722	471,243	42,207	424,552	180,803	172,617	62,129	414,908	62,129	73,036	62,129	73,036
$11,000 under $12,000	59,922	688,586	56,676	629,237	51,996	598,151	49,471	548,251	224,707	220,537	59,855	423,681	59,855	74,322	59,855	74,322
$12,000 under $13,000	50,093	625,274	49,135	599,650	44,414	555,311	44,293	542,108	179,878	177,526	50,093	401,964	50,093	71,420	50,093	71,420
$13,000 under $14,000	46,532	628,289	45,596	599,699	43,206	583,109	42,636	558,465	180,457	177,735	46,532	399,510	46,532	71,425	46,532	71,425
$14,000 under $15,000	42,112	610,162	40,445	566,332	37,789	547,606	36,386	512,385	145,645	143,343	42,112	414,754	42,112	75,730	42,112	75,730
$15,000 under $20,000	129,566	2,228,817	123,763	2,027,562	121,111	2,087,037	116,278	1,914,831	473,739	466,022	129,496	1,576,666	129,496	304,284	129,497	304,292
$20,000 under $25,000	52,105	1,153,759	48,756	996,228	48,380	1,069,730	45,971	946,845	195,297	191,598	51,923	846,541	51,922	176,604	51,923	176,621
$25,000 under $30,000	21,354	579,446	19,402	454,219	20,058	544,441	18,570	438,857	82,400	78,170	21,162	423,224	21,161	94,103	21,162	94,123
$30,000 under $50,000	25,255	937,167	21,916	657,559	23,876	886,746	21,164	640,281	101,617	97,835	25,250	718,645	25,223	184,644	25,228	184,713
$50,000 under $100,000	11,272	744,338	9,033	401,410	10,425	684,677	8,632	383,419	45,102	42,646	11,244	585,398	11,230	204,196	11,246	204,734
$100,000 under $200,000	2,208	295,116	1,787	130,354	2,045	272,979	1,717	126,554	8,608	7,881	2,203	232,247	2,201	105,434	2,205	105,931
$200,000 under $500,000	497	137,198	391	39,721	436	120,134	366	37,853	1,835	1,600	494	103,749	494	56,637	496	57,547
$500,000 under $1,000,000	65	42,295	45	6,169	53	34,576	42	5,605	232	195	64	31,263	64	18,894	64	19,280
$1,000,000 or more	23	52,860	15	1,417	20	48,867	15	1,417	92	82	23	38,519	23	24,741	23	26,037
Returns under $5,000	379,835	849,655	321,765	673,371	58,771	166,831	38,119	109,716	601,346	519,238	208,292	223,843	206,133	32,855	206,148	32,918
Returns $5,000 under $10,000	299,228	2,272,876	277,896	2,001,517	140,701	1,141,689	125,308	947,248	761,326	724,999	295,031	1,366,304	294,911	233,146	294,911	233,146
Returns $10,000 under $15,000	260,788	3,203,353	249,123	2,961,835	222,127	2,755,420	214,993	2,585,761	911,490	891,758	260,721	2,054,817	260,721	365,933	260,721	365,933
Returns $15,000 or more	242,345	6,170,995	225,108	4,714,638	226,404	5,749,187	212,755	4,495,661	908,922	886,029	241,859	4,556,253	241,814	1,169,537	241,844	1,173,278

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DELAWARE																
Total	217,352	2,152,036	199,748	1,824,295	131,892	1,753,519	123,921	1,518,829	594,635	575,550	175,306	1,414,718	175,233	309,583	175,239	309,808
Under $1,000	19,836	-4,725	19,353	12,574	150	-14,731	(*)	(*)	21,315	20,979	-	-	-	-	-	-
$1,000 under $2,000	17,678	27,369	31,396	65,035	12,954	31,684	15,463	47,053	42,241	41,053	34,943	47,168	34,943	7,300	34,943	7,300
$2,000 under $3,000	18,049	44,971							46,944	46,607						
$3,000 under $4,000	21,401	90,438	17,958	75,253	7,114	30,478			17,747	13,277						
$4,000 under $5,000									21,179	21,109						
$5,000 under $6,000	22,797	138,596	19,827	118,891	14,441	93,264	25,738	175,393	11,446	8,684	22,797	70,224	22,797	11,147	22,797	11,147
$6,000 under $7,000									42,783	40,020						
$7,000 under $8,000	20,498	163,072	16,960	132,068	12,081	94,886			40,280	37,475	20,498	100,223	20,498	17,262	20,498	17,262
$8,000 under $9,000									21,344	21,343						
$9,000 under $10,000	9,196	88,238	(*)	(*)	(*)	(*)	(*)	(*)	19,816	19,816	9,196	61,128	9,196	10,951	9,196	10,951
$10,000 under $11,000	11,945	125,136	11,875	122,778	9,639	101,166	9,569	98,694	44,343	44,343	11,945	75,109	11,945	12,964	11,945	12,964
$11,000 under $12,000	6,981	80,363	6,852	74,449	4,915	55,944	4,786	52,129	21,384	21,384	6,981	55,241	6,981	10,006	6,981	10,006
$12,000 under $13,000	13,311	165,500	13,224	160,596	12,499	155,593	12,455	150,799	44,503	43,734	13,311	111,240	13,241	19,709	13,241	19,709
$13,000 under $14,000	7,500	101,112	7,387	99,125	6,774	90,990	6,661	89,003	26,405	26,405	7,500	69,163	7,500	12,610	7,500	12,610
$14,000 under $15,000	8,754	126,935	8,684	119,419	7,303	105,908	7,233	101,416	23,824	23,568	8,754	93,772	8,754	17,826	8,754	17,826
$15,000 under $20,000	21,238	367,119	20,374	337,479	20,860	360,727	19,996	331,087	78,771	78,254	21,238	258,071	21,238	49,078	21,238	49,078
$20,000 under $25,000	9,552	214,378	9,077	193,909	9,184	206,848	8,915	190,688	40,296	38,872	9,552	152,824	9,550	31,244	9,550	31,244
$25,000 under $30,000	3,213	87,371	3,136	74,856	3,169	86,218	3,092	73,823	10,515	10,354	3,213	67,688	3,213	15,032	3,213	15,032
$30,000 under $50,000	3,605	137,028	3,429	98,437	3,399	130,365	3,223	95,343	13,007	12,278	3,605	106,805	3,604	28,129	3,604	28,129
$50,000 under $100,000	1,391	91,298	1,078	45,566	1,257	82,006	1,029	43,880	5,075	4,737	1,376	71,364	1,376	24,467	1,377	24,554
$100,000 under $500,000	271	36,364	191	12,900	228	30,306	184	12,775	986	888	264	27,583	264	12,790	266	12,851
$200,000 under $500,000	94	27,147	64	4,757	75	20,972	60	4,615	306	275	92	19,693	92	11,074	94	11,118
$500,000 under $1,000,000	26	19,607	16	691	20	14,824	15	690	78	61	25	12,370	25	7,902	26	7,935
$1,000,000 or more	16	24,720	11	679	13	20,746	10	679	47	34	16	15,054	16	10,092	16	10,092
Returns under $5,000	76,964	158,053	68,707	152,861	20,218	47,430	15,478	47,170	149,426	143,025	34,943	47,168	34,943	7,300	34,943	7,300
Returns $5,000 under $10,000	52,491	389,905	45,643	325,793	32,339	243,475	31,215	226,038	135,669	127,338	52,491	231,575	52,491	39,360	52,491	39,360
Returns $10,000 under $15,000	48,491	599,046	48,022	576,367	41,130	509,600	40,704	492,040	160,459	159,434	48,491	404,524	48,421	73,114	48,421	73,114
Returns $15,000 or more	39,406	1,005,032	37,376	769,274	38,205	953,011	36,524	753,580	149,081	145,753	39,381	731,452	39,378	189,808	39,384	190,033
DISTRICT OF COLUMBIA																
Total	311,838	2,721,259	291,225	2,269,994	89,707	1,427,651	85,086	1,141,927	700,718	660,212	253,166	1,743,124	246,680	397,112	246,876	398,651
Under $1,000	33,743	8,302	30,946	17,924	126	-5,775	120	1,878	44,908	42,844	-	-	-	-	5,099	282
$1,000 under $2,000	21,242	29,350	19,138	25,601	18,543	95,371	17,424	87,270	36,649	35,338	(*)	(*)	(*)	(*)	27,813	1,920
$2,000 under $3,000	33,973	79,815	28,748	66,768					44,567	42,514	31,919	14,747	27,813	1,920		
$3,000 under $4,000	24,983	89,601	22,930	80,524					45,532	43,479	22,916	31,041	20,863	4,492	20,863	4,492
$4,000 under $5,000	23,571	108,133	23,243	95,373					42,621	36,132	19,136	49,008	19,136	7,866	19,136	7,866
$5,000 under $6,000	17,082	91,559	(*)	(*)					33,750	30,712	17,082	51,016	17,082	8,456	17,082	8,456
$6,000 under $7,000	19,462	126,929	19,134	123,004					32,438	28,004	19,462	84,832	19,135	14,236	19,135	14,236
$7,000 under $8,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$8,000 under $9,000	19,442	164,515	19,135	147,215	19,010	170,688	18,703	154,351	57,323	52,603	19,442	98,629	19,442	16,164	19,442	16,164
$9,000 under $10,000	13,296	126,163	13,296	127,370					57,021	54,831	13,277	61,810	13,277	10,800	13,277	10,800
$10,000 under $11,000	19,839	206,018	19,018	188,579	5,476	56,433	5,474	53,966	46,315	44,331	19,839	139,256	19,839	26,126	19,839	26,126
$11,000 under $12,000	7,180	82,978	5,950	67,069	5,754	68,830	4,375	51,414	19,693	17,848	7,180	54,541	7,180	10,002	7,180	10,002
$12,000 under $13,000	7,468	92,660	6,089	75,273					20,755	19,524	7,468	56,209	7,468	10,721	7,468	10,721
$13,000 under $14,000	5,953	80,357	5,953	77,766	5,356	73,673	5,220	70,675	16,561	16,561	5,953	54,023	5,953	10,391	5,953	10,391
$14,000 under $15,000	6,106	88,210	5,970	83,475					12,940	12,324	6,106	65,760	6,106	13,786	6,106	13,786
$15,000 under $20,000	16,020	275,283	14,904	247,986	9,238	162,478	8,888	154,453	50,546	48,394	16,020	200,549	16,020	41,002	16,020	41,002
$20,000 under $25,000	13,367	297,669	12,677	267,073	10,349	230,075	9,840	206,683	43,652	42,159	13,185	218,257	13,185	47,527	13,367	47,966
$25,000 under $30,000	4,368	117,637	4,116	102,734	2,742	73,690	2,670	67,534	11,866	11,439	4,354	88,248	4,354	21,493	4,355	21,639
$30,000 under $50,000	7,740	285,253	7,284	215,994	6,708	246,532	6,502	195,778	25,248	23,840	7,740	221,633	7,740	58,760	7,740	58,779
$50,000 under $100,000	1,922	130,801	1,401	47,706	1,702	115,933	1,323	46,010	6,610	5,959	1,921	100,888	1,921	35,386	1,922	35,452
$100,000 under $500,000	548	73,993	375	16,949	464	62,485	341	15,782	1,876	1,622	545	55,095	545	25,066	547	25,270
$200,000 under $500,000	133	36,475	95	5,169	112	30,971	82	4,664	477	405	131	24,961	131	12,982	132	13,288
$500,000 under $1,000,000	20	12,547	16	1,066	16	10,136	13	880	62	48	19	9,299	19	5,719	20	5,856
$1,000,000 or more	5	9,696	5	183	4	5,725	4	183	19	12	5	7,758	5	5,005	5	5,124
Returns under $5,000	137,512	315,202	125,005	286,189	9,800	32,854	9,003	35,188	214,277	200,307	79,062	96,062	72,903	14,454	72,911	14,560
Returns $5,000 under $10,000	83,657	616,479	82,367	586,783	31,986	257,835	31,351	238,718	229,821	215,439	83,638	350,584	83,311	58,691	83,311	58,691
Returns $10,000 under $15,000	46,546	550,223	42,980	492,162	16,586	198,936	15,069	176,055	116,264	110,588	46,546	369,790	46,546	71,027	46,546	71,027
Returns $15,000 or more	44,123	1,239,355	40,873	904,860	31,335	938,026	29,663	691,968	140,356	133,878	43,920	926,689	43,920	252,940	44,108	254,377

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FLORIDA																
Total	2,542,511	22,329,413	2,188,796	17,349,357	1,503,223	17,487,317	1,288,762	13,684,399	7,002,106	6,552,743	2,055,976	13,687,488	2,042,181	2,960,322	2,042,328	2,972,628
[illegible] $1,000	185,928	-121,846	162,842	130,968	23,535	-164,448	10,397	48,892	247,482	234,804	-	-	-	-	70	711
$1,000 under $2,000	178,754	264,606	159,308	228,791	29,038	43,385	21,433	30,461	287,281	259,910	22,143	3,642	22,143	518	22,143	518
$2,000 under $3,000	231,718	585,646	192,620	473,137	64,957	169,805	49,514	131,761	433,993	386,262	161,050	107,719	159,016	15,287	159,028	15,326
$3,000 under $4,000	167,068	590,614	132,960	451,731	71,094	256,153	45,442	160,052	365,135	318,276	138,271	172,419	136,237	25,312	136,237	25,312
$4,000 under $5,000	200,332	903,308	148,834	688,226	98,167	449,459	75,233	323,161	512,226	458,056	183,610	331,906	174,908	49,577	174,909	49,599
$5,000 under $6,000	174,761	959,279	141,243	717,353	86,042	474,560	70,873	356,019	449,284	399,717	162,029	398,438	162,029	62,755	162,029	62,755
$6,000 under $7,000	166,721	1,082,094	132,444	851,529	99,050	644,427	78,619	502,650	522,884	479,704	155,208	490,097	155,097	79,173	155,097	79,173
$7,000 under $8,000	177,186	1,325,890	165,108	1,217,775	125,152	943,437	118,231	892,649	612,048	590,711	176,417	628,661	176,294	101,366	176,294	101,366
$8,000 under $9,000	162,046	1,377,881	149,789	1,229,856	116,323	991,413	107,105	911,769	469,792	459,813	161,843	795,049	161,371	133,105	161,371	133,105
$9,000 under $10,000	127,433	1,207,981	110,782	1,020,945	108,471	1,027,591	96,877	887,791	423,904	392,727	127,098	691,934	127,096	115,646	127,096	115,646
$10,000 under $11,000	103,351	1,087,917	94,003	942,315	85,038	894,039	76,240	768,626	351,578	338,768	102,538	646,944	102,475	110,618	102,475	110,642
$11,000 under $12,000	101,476	1,166,124	93,532	1,034,726	78,690	903,618	73,729	813,163	317,386	303,548	101,427	751,954	101,378	133,647	101,378	133,647
$12,000 under $14,000	93,327	1,169,113	86,090	1,047,372	82,589	1,035,358	75,539	923,652	321,802	315,524	93,327	747,689	93,217	132,503	93,217	132,503
$14,000 under $16,000	69,038	930,165	64,640	827,480	63,397	854,252	59,667	763,028	250,589	244,997	68,882	600,064	68,882	107,454	68,882	107,454
$16,000 under $18,000	65,434	949,978	61,271	827,382	59,126	858,540	56,797	773,630	236,064	227,450	64,752	625,768	64,703	114,186	64,703	114,186
$18,000 under $20,000	178,977	3,052,905	161,488	2,588,213	167,875	2,864,731	154,684	2,494,005	632,944	610,395	178,951	2,140,132	178,940	409,079	178,942	409,367
$20,000 under $25,000	69,637	1,534,761	60,232	1,175,284	64,068	1,413,714	57,384	1,125,963	238,801	229,153	69,416	1,139,282	69,410	237,492	69,423	237,651
$25,000 under $30,000	30,615	837,353	22,914	506,302	27,908	763,314	20,875	477,152	109,428	100,746	30,612	638,683	30,607	143,008	30,611	143,166
$30,000 under $50,000	36,750	1,387,873	27,503	729,175	32,866	1,247,244	25,524	677,152	135,287	126,080	36,521	1,104,519	36,517	289,530	36,530	289,918
$50,000 under $100,000	17,479	1,169,394	12,317	480,964	15,842	1,058,469	11,939	452,457	67,218	61,235	17,416	960,227	17,400	336,628	17,421	338,077
$100,000 under $200,000	3,517	457,045	2,557	133,588	3,132	406,048	2,400	126,688	13,393	11,797	3,495	374,924	3,494	168,935	3,497	171,124
$200,000 under $500,000	793	223,698	570	37,317	706	199,823	533	35,495	2,950	2,519	786	181,919	784	97,405	789	99,931
$500,000 under $1,000,000	131	86,385	99	5,948	114	75,592	90	5,611	455	384	129	72,015	128	43,630	131	45,119
$1,000,000 or more	55	101,251	45	2,980	43	76,793	37	2,572	182	162	55	83,501	55	53,469	55	56,332
Returns under $5,000	963,790	2,222,327	806,569	1,972,854	286,791	754,355	202,019	694,327	1,846,117	1,657,308	505,074	615,687	492,304	90,693	492,387	91,465
Returns $5,000 under $10,000	808,147	5,953,125	695,366	5,037,458	535,038	4,081,427	471,705	3,550,878	2,477,912	2,322,677	783,195	3,004,179	781,887	492,045	781,887	492,045
Returns $10,000 under $15,000	432,620	5,303,296	389,536	4,679,274	368,840	4,545,807	341,972	4,042,099	1,477,419	1,430,287	430,926	3,372,420	430,655	598,408	430,655	598,432
Returns $15,000 or more	337,954	8,850,665	287,325	5,659,771	312,554	8,105,728	273,066	5,397,096	1,200,658	1,142,471	337,381	6,695,202	337,335	1,779,175	337,399	1,790,684
GEORGIA																
Total	1,541,677	12,977,520	1,440,174	11,161,649	925,718	10,433,918	860,253	8,956,955	4,314,616	4,210,561	1,235,216	7,760,638	1,231,492	1,560,556	1,231,589	1,563,897
Under $1,000	123,329	-6,258	105,573	80,538	14,979	-56,044	7,131	16,266	170,585	163,160	-	-	-	-	44	263
$1,000 under $2,000	126,781	189,818	119,424	173,885	19,714	30,457	16,343	24,813	197,681	190,790	27,077	3,270	27,077	445	27,077	445
$2,000 under $3,000	109,311	276,920	94,944	228,696	21,243	55,828	14,575	40,603	237,964	227,425	76,527	57,512	75,947	8,269	75,947	8,269
$3,000 under $4,000	116,465	408,296	110,387	376,507	48,091	165,968	43,825	141,180	278,809	272,700	88,305	126,963	88,022	19,283	88,022	19,283
$4,000 under $5,000	126,354	571,095	118,535	507,887	65,854	296,347	58,837	249,686	325,546	308,370	112,217	215,329	109,819	33,264	109,819	33,264
$5,000 under $6,000	102,664	561,781	98,856	504,907	47,490	260,151	45,409	229,821	279,504	268,629	98,241	260,123	98,122	41,888	98,122	41,888
$6,000 under $7,000	99,552	646,070	97,042	599,624	66,851	435,335	64,942	398,612	280,420	275,185	98,896	331,874	98,753	53,669	98,753	53,669
$7,000 under $8,000	96,585	731,862	92,252	672,171	74,363	564,589	70,642	524,914	316,624	312,106	93,823	375,286	93,753	60,679	93,753	60,679
$8,000 under $9,000	78,338	666,155	75,938	623,063	63,280	538,611	61,023	514,486	269,399	268,046	78,037	362,628	77,993	60,313	78,004	60,316
$9,000 under $10,000	86,758	824,528	76,923	724,406	69,056	655,337	63,419	601,249	283,095	276,399	86,757	480,450	86,757	82,175	86,757	82,175
$10,000 under $11,000	79,547	836,710	75,687	770,510	67,842	713,694	65,831	668,938	267,594	263,971	79,544	519,623	79,522	89,215	79,525	89,220
$11,000 under $12,000	61,988	712,268	59,802	668,931	52,752	605,619	51,239	570,343	200,368	198,542	61,977	446,327	61,977	78,430	61,988	78,462
$12,000 under $13,000	58,116	724,372	56,804	703,510	52,480	653,462	51,190	630,668	206,371	205,579	58,035	451,173	58,035	79,584	58,035	79,584
$13,000 under $14,000	40,708	549,547	39,919	503,121	39,311	530,326	38,573	484,202	143,184	140,152	40,708	360,671	40,703	64,394	40,703	64,394
$14,000 under $15,000	39,274	569,503	38,607	553,203	36,437	528,704	35,770	514,866	139,330	139,118	39,274	373,640	39,273	68,124	39,273	68,124
$15,000 under $20,000	111,036	1,892,736	106,412	1,727,646	105,561	1,802,784	101,315	1,660,164	399,084	392,742	111,029	1,289,998	111,011	244,612	111,019	244,713
$20,000 under $25,000	41,533	918,764	38,153	768,668	40,075	886,057	37,251	752,101	157,468	154,633	41,461	653,596	41,440	133,402	41,440	133,402
$25,000 under $30,000	15,150	409,488	12,960	301,860	14,207	384,401	12,283	288,686	53,354	51,104	15,148	298,370	15,148	65,572	15,148	65,601
$30,000 under $50,000	18,818	698,273	15,025	394,985	17,403	644,726	14,061	378,752	71,194	67,002	18,816	531,546	18,814	133,325	18,816	133,469
$50,000 under $100,000	7,687	508,899	5,654	206,234	7,163	473,817	5,376	198,144	30,501	28,873	7,668	400,292	7,653	135,922	7,661	136,760
$100,000 under $200,000	1,426	185,675	1,069	58,254	1,333	172,906	1,021	55,793	5,585	5,199	1,421	145,113	1,419	64,211	1,426	64,719
$200,000 under $500,000	210	58,718	166	10,493	191	53,464	160	10,202	779	681	209	46,340	209	24,929	210	25,416
$500,000 under $1,000,000	38	26,347	34	1,878	35	24,635	31	1,830	151	134	37	20,380	36	12,307	38	12,740
$1,000,000 or more	9	15,951	8	672	7	12,744	6	636	26	21	9	10,134	9	6,543	9	7,042
Returns under $5,000	602,240	1,439,871	548,863	1,367,513	169,881	492,555	140,711	472,547	1,210,585	1,162,445	304,126	403,074	300,865	61,261	300,909	61,524
Returns $5,000 under $10,000	463,897	3,430,397	441,011	3,124,171	321,040	2,454,024	305,435	2,269,082	1,429,042	1,400,365	455,754	1,810,361	455,378	298,724	455,389	298,727
Returns $10,000 under $15,000	279,633	3,392,400	270,819	3,199,274	248,822	3,031,806	242,603	2,869,017	956,847	947,362	279,538	2,151,434	279,510	379,747	279,524	379,784
Returns $15,000 or more	195,907	4,714,852	179,481	3,470,691	185,975	4,455,536	171,504	3,346,308	718,142	700,389	195,798	3,395,770	195,739	820,823	195,767	823,863

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
HAWAII																
Total	308,814	3,010,051	294,657	2,583,130	161,301	2,275,868	156,094	1,957,344	832,518	809,612	245,616	1,881,198	243,450	382,313	243,460	383,017
Under $1,000	31,778	9,060	30,603	16,362	4,291	-2,618	4,172	3,474	53,206	53,186	-	-	-	-	(*)	(*)
$1,000 under $2,000	24,397	33,217	20,331	29,560					38,628	34,562	-	-	-	-	-	-
$2,000 under $3,000	12,655	24,946	(*)	(*)	9,643	29,512	8,912	27,060	14,491	14,366	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	19,351	67,586	16,712	58,354					41,097	36,416	16,880	24,557	16,880	3,672	16,880	3,672
$4,000 under $5,000	19,173	87,079	18,484	78,961					34,372	33,300	16,584	39,412	29,397	13,235	29,397	13,235
$5,000 under $6,000	15,968	87,033	15,354	74,660	10,933	53,155	9,937	31,502	32,920	30,271	14,921	40,552				
$6,000 under $7,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$7,000 under $8,000	24,220	180,030	23,944	159,175					56,661	56,661	23,912	109,026				
$8,000 under $9,000	14,900	128,142	(*)	(*)	16,300	133,243	16,121	121,921	36,236	32,140	14,900	86,090	38,758	33,995	38,758	33,995
$9,000 under $10,000	22,016	205,002	22,014	198,380	15,915	148,401	15,915	141,155	74,567	72,534	22,014	117,242	22,014	19,752	22,014	19,752
$10,000 under $11,000	10,824	114,113	10,659	99,960	6,998	74,089	6,997	71,402	27,879	27,879	10,824	71,271	10,824	12,609	10,824	12,609
$11,000 under $12,000	12,983	148,938	12,976	134,834	9,248	105,701	9,241	100,893	40,731	40,731	12,909	90,914	12,909	16,210	12,909	16,210
$12,000 under $13,000	13,433	167,348	12,733	151,536	11,777	146,798	11,202	132,778	50,905	50,530	13,433	103,218	13,433	18,151	13,433	18,151
$13,000 under $14,000	9,194	124,427	9,011	114,474	8,229	111,569	8,346	101,411	33,082	33,082	9,194	80,845	9,194	14,678	9,194	14,678
$14,000 under $15,000	10,335	149,793	10,335	140,206	7,913	113,994	7,913	111,957	38,318	37,552	10,335	102,397	10,335	19,602	10,335	19,602
$15,000 under $20,000	32,635	550,963	31,704	503,834	30,606	517,729	29,744	475,962	131,264	129,534	32,627	350,316	32,627	65,481	32,635	65,501
$20,000 under $25,000	16,697	384,643	16,479	332,536	16,032	355,638	15,869	324,243	64,884	64,324	16,697	252,125	16,697	51,206	16,697	51,206
$25,000 under $30,000	6,747	183,974	6,256	156,204	6,469	176,491	5,928	148,899	25,146	25,092	6,747	133,119	6,747	29,316	6,747	29,316
$30,000 under $50,000	4,654	168,244	4,014	107,173	4,464	160,676	4,002	106,540	17,817	17,599	4,654	120,334	4,654	29,587	4,654	29,595
$50,000 under $100,000	1,691	109,975	1,361	44,174	1,501	96,843	1,232	41,731	6,856	6,476	1,680	82,975	1,680	28,127	1,680	28,180
$100,000 under $200,000	286	37,315	229	10,810	240	31,168	201	10,311	1,041	955	286	28,733	283	12,588	283	12,772
$200,000 under $500,000	55	15,978	39	2,073	44	12,464	36	2,054	190	176	55	12,067	54	6,612	54	6,705
$500,000 under $1,000,000	12	9,557	8	302	9	6,461	8	284	44	33	11	6,232	11	3,710	12	4,054
$1,000,000 or more																
Returns under $5,000	147,354	228,887	98,660	207,810	21,405	61,406	20,173	57,182	181,794	171,830	45,662	71,619	43,628	10,592	43,629	10,595
Returns $5,000 under $10,000	91,914	630,894	80,844	577,156	36,366	304,841	35,499	271,697	212,567	203,819	80,502	375,034	80,374	63,843	80,374	63,843
Returns $10,000 under $15,000	56,769	704,819	55,113	641,060	44,165	552,151	43,399	518,441	190,915	189,774	56,695	448,645	56,695	81,250	56,695	81,250
Returns $15,000 or more	12,777	1,445,851	10,040	1,157,104	59,365	1,357,470	57,023	1,110,024	247,242	244,189	62,757	985,901	62,753	226,627	62,762	227,330
IDAHO																
Total	253,096	1,967,545	219,305	1,578,150	155,868	1,638,927	138,770	1,317,143	698,188	678,437	195,780	1,168,507	191,213	218,955	191,225	219,121
Under $1,000	28,562	2,045	22,527	18,036	3,150	-10,182	2,293	7,140	35,875	34,502	-	-	-	-	-	-
$1,000 under $2,000	16,646	24,514	10,549	15,301	2,386	3,765			24,432	21,145	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	19,923	48,604	15,102	36,026	7,454	17,612	6,568	14,330	34,619	29,998	12,470	7,824	10,251	1,093	10,251	1,093
$3,000 under $4,000	20,156	69,649	17,823	61,106	8,530	30,999	8,257	22,561	49,607	47,151	15,210	17,858	14,901	2,667	14,901	2,667
$4,000 under $5,000	17,706	79,951	16,303	66,314	8,299	38,445	14,990	74,973	37,829	37,296	16,779	34,506	16,246	5,179	16,246	5,179
$5,000 under $6,000	17,708	99,348	16,847	94,141	8,688	48,646			40,947	40,947	17,572	52,808	17,239	8,397	17,239	8,397
$6,000 under $7,000	13,687	85,483	10,197	68,314	6,298	41,609	5,760	39,657	37,038	34,820	12,296	43,498	12,106	7,112	12,106	7,112
$7,000 under $8,000	13,276	99,655	12,990	90,665	12,737	95,086	12,457	86,708	44,140	44,138	13,201	52,245	12,906	8,175	12,906	8,175
$8,000 under $9,000	15,683	134,542	14,909	114,042	15,269	131,088	14,642	113,285	61,050	61,050	15,683	70,855	15,531	11,329	15,531	11,329
$9,000 under $10,000	17,681	167,732	16,378	144,131	13,242	125,608	11,940	106,040	51,275	50,594	17,681	107,230	17,473	18,450	17,473	18,450
$10,000 under $11,000	15,240	160,800	14,300	149,095	14,475	152,891	13,535	142,510	58,514	58,514	15,240	91,190	15,240	15,228	15,240	15,228
$11,000 under $12,000	12,093	137,776	10,855	122,628	11,327	129,175	10,855	122,628	47,485	46,341	12,093	78,841	12,025	13,244	12,025	13,244
$12,000 under $13,000	7,126	89,348	6,642	75,226	6,213	77,970	5,876	70,609	24,605	24,458	7,126	56,803	7,126	9,952	7,126	9,952
$13,000 under $14,000	7,070	95,283	6,702	86,183	7,049	94,998	6,702	86,183	28,213	28,213	7,070	61,728	7,028	10,616	7,028	10,616
$14,000 under $15,000	5,042	72,514	4,594	60,901	5,000	71,908	4,594	60,901	23,633	23,633	5,042	45,253	5,041	7,784	5,041	7,784
$15,000 under $20,000	15,548	265,283	14,105	219,849	15,577	265,283	14,084	219,037	58,245	55,542	15,598	194,409	15,477	33,819	15,488	33,864
$20,000 under $25,000	5,212	115,633	4,550	74,105	5,024	111,588	4,383	70,699	20,099	19,767	5,212	85,707	5,212	16,733	5,212	16,733
$25,000 under $30,000	1,708	46,836	1,359	22,024	1,665	44,862	1,359	22,024	6,749	6,708	1,706	34,690	1,665	7,371	1,665	7,371
$30,000 under $50,000	2,636	105,362	1,853	38,486	2,594	103,674	1,853	38,486	10,086	10,074	2,636	85,663	2,581	21,525	2,581	21,539
$50,000 under $100,000	827	49,485	580	17,577	777	47,244	547	16,449	3,315	3,157	825	41,537	825	13,322	826	13,350
$100,000 under $200,000	111	14,416	73	2,895	106	13,760	71	2,879	386	346	111	12,734	111	5,427	111	5,486
$200,000 under $500,000	11	3,221	7	449	8	2,293	4	344	46	43	11	2,587	11	1,428	11	1,443
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	102,993	224,768	82,364	197,443	24,819	80,639	22,281	74,684	182,362	170,092	46,677	60,928	43,616	9,044	43,616	9,044
Returns $5,000 under $10,000	77,429	586,760	71,321	511,294	56,234	442,636	52,626	389,710	234,450	231,549	76,433	326,636	75,255	53,464	75,255	53,464
Returns $10,000 under $15,000	46,571	565,722	43,093	494,028	44,064	526,942	41,562	482,830	182,450	181,159	46,571	333,614	46,460	56,823	46,460	56,823
Returns $15,000 or more	26,103	600,296	22,527	375,385	25,751	588,708	22,301	369,917	98,926	95,637	26,099	447,328	25,882	99,624	25,894	99,790

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ILLINOIS																
Total	4,234,442	42,253,336	3,849,561	35,691,176	2,359,513	32,165,889	2,143,995	27,334,704	11,497,033	10,887,818	3,568,475	27,233,675	3,544,597	5,730,066	3,544,760	5,738,437
Under $1,000	255,783	13,947	227,845	173,904	31,380	-95,757	17,013	53,341	363,034	340,302	-	-	-	-	61	611
$1,000 under $2,000	342,127	511,964	296,170	432,947	37,056	61,428	27,432	42,686	517,632	456,875	49,368	6,201	49,102	879	49,105	890
$2,000 under $3,000	317,704	793,555	244,046	594,278	60,660	152,692	45,263	104,103	544,164	456,783	228,876	149,122	218,083	21,009	218,083	21,009
$3,000 under $4,000	276,407	959,578	206,358	669,117	76,393	264,454	55,432	178,681	587,017	509,441	228,753	307,555	224,446	45,255	224,467	45,308
$4,000 under $5,000	219,466	996,871	187,488	820,203	85,914	391,822	65,075	283,463	519,363	475,761	194,469	400,892	189,776	62,545	189,777	62,545
$5,000 under $6,000	256,661	1,407,489	226,319	1,185,954	84,728	463,980	67,589	329,390	553,482	485,746	250,648	717,166	249,736	116,224	249,746	116,229
$6,000 under $7,000	238,877	1,558,025	225,212	1,419,742	97,098	632,797	88,938	570,694	600,113	575,638	233,811	836,735	233,275	140,233	233,275	140,233
$7,000 under $8,000	221,512	1,659,595	190,736	1,372,055	110,631	831,575	89,533	623,913	550,336	498,013	217,126	986,290	216,593	166,383	216,593	166,383
$8,000 under $9,000	228,706	1,941,529	215,913	1,793,212	137,393	1,171,070	130,398	1,085,045	640,285	618,927	228,697	1,181,267	227,979	202,477	227,979	202,477
$9,000 under $10,000	199,963	1,895,198	188,908	1,724,474	132,119	1,256,631	122,389	1,121,485	563,105	544,997	199,941	1,178,879	199,654	205,943	199,654	205,943
$10,000 under $11,000	212,184	2,228,636	199,140	1,997,358	153,667	1,613,032	144,430	1,460,041	651,202	632,278	212,151	1,384,602	211,955	242,406	211,955	242,406
$11,000 under $12,000	216,600	2,491,950	207,363	2,297,027	168,966	1,944,552	161,579	1,790,674	713,657	696,925	216,505	1,582,869	216,151	280,103	216,152	280,120
$12,000 under $13,000	174,478	2,181,022	168,277	2,024,219	149,402	1,869,456	145,105	1,760,010	586,951	577,950	174,464	1,418,976	174,436	254,124	174,437	254,164
$13,000 under $14,000	168,447	2,273,004	161,330	2,087,463	146,858	1,981,718	142,000	1,848,798	596,420	585,192	168,446	1,481,698	168,380	267,443	168,380	267,443
$14,000 under $15,000	144,981	2,101,967	137,791	1,897,397	126,208	1,830,237	121,775	1,683,249	490,525	479,176	144,970	1,413,867	144,917	261,216	144,928	261,240
$15,000 under $20,000	479,540	8,224,062	461,810	7,561,643	440,876	7,562,917	428,192	7,056,425	1,730,050	1,704,632	479,537	5,742,889	479,436	1,106,153	479,437	1,106,187
$20,000 under $25,000	178,408	3,937,333	168,670	3,470,279	168,982	3,729,550	161,912	3,349,047	656,009	642,975	178,367	2,875,459	178,365	595,615	178,370	595,687
$25,000 under $30,000	61,630	1,668,306	54,356	1,282,596	57,838	1,564,536	52,493	1,241,576	239,010	229,807	61,630	1,252,554	61,606	278,451	61,606	278,532
$30,000 under $50,000	28,505	2,938,648	57,059	1,664,215	63,687	2,355,847	54,068	1,582,786	266,654	257,126	68,300	1,968,987	68,297	509,227	68,316	509,758
$50,000 under $100,000	26,224	1,743,912	20,009	888,977	24,099	1,605,329	18,935	851,338	104,117	97,960	26,203	1,422,480	26,199	503,891	26,205	504,829
$100,000 under $200,000	5,099	664,436	3,896	259,096	4,572	595,227	3,644	247,173	19,649	17,868	5,081	552,895	5,079	254,555	5,096	256,040
$200,000 under $500,000	931	265,453	703	82,038	811	230,152	653	58,734	3,457	2,971	925	214,817	925	118,317	929	120,038
$500,000 under $1,000,000	156	103,850	121	10,027	136	90,539	115	9,721	614	524	155	84,398	155	51,147	156	52,355
$1,000,000 or more	53	93,006	41	2,954	39	62,105	32	2,331	187	151	52	73,074	52	46,470	53	48,010
Returns under $5,000	1,411,487	3,275,915	1,161,907	2,690,450	291,403	774,639	210,215	662,274	2,531,210	2,239,162	701,466	863,771	681,407	129,687	681,493	130,362
Returns $5,000 under $10,000	1,145,719	8,461,836	1,047,088	7,495,437	561,969	4,356,053	498,847	3,730,527	2,907,321	2,723,321	1,130,223	4,900,337	1,127,237	831,260	1,127,247	831,265
Returns $10,000 under $15,000	916,690	11,276,579	873,901	10,303,466	745,101	9,238,995	714,889	8,542,772	3,038,755	2,971,521	916,536	7,282,013	915,839	1,305,293	915,852	1,305,373
Returns $15,000 or more	820,546	19,239,006	766,665	15,201,824	761,040	17,796,203	720,044	14,399,132	3,019,747	2,953,814	820,250	14,187,554	820,114	3,463,827	820,168	3,471,435
INDIANA																
Total	1,886,073	16,928,623	1,685,542	14,309,827	1,151,958	13,626,923	1,044,248	11,544,070	5,394,238	5,138,125	1,521,335	10,637,214	1,510,356	2,135,539	1,510,364	2,138,226
Under $1,000	152,394	21,449	122,071	81,451	21,028	-31,082	9,652	24,117	212,538	197,461	-	-	-	-	(*)	(*)
$1,000 under $2,000	149,250	216,782	124,155	174,726	23,961	35,402	12,977	22,138	240,067	204,576	16,969	2,077	16,702	288	16,702	288
$2,000 under $3,000	101,237	249,118	81,008	186,570	21,695	54,472	16,249	37,979	201,941	169,237	66,421	34,777	65,612	4,921	65,612	4,921
$3,000 under $4,000	101,071	358,907	79,539	254,946	43,802	158,363	33,229	107,364	233,046	197,552	79,797	101,359	77,566	15,057	77,566	15,057
$4,000 under $5,000	115,916	521,996	100,220	416,684	48,216	219,462	37,993	141,325	262,399	237,248	107,432	220,377	102,466	34,571	102,466	34,571
$5,000 under $6,000	125,963	692,857	108,507	591,512	62,568	346,930	54,313	296,650	334,275	309,050	116,674	312,583	115,649	50,370	115,649	50,370
$6,000 under $7,000	117,487	767,135	107,202	682,708	75,203	488,953	68,281	433,331	358,057	343,253	115,119	388,001	114,300	62,194	114,300	62,194
$7,000 under $8,000	119,440	898,647	115,529	854,301	68,418	512,758	65,092	477,725	336,823	328,004	116,283	517,800	116,029	86,336	116,029	86,336
$8,000 under $9,000	113,841	973,922	104,154	848,799	86,965	742,885	81,746	658,920	377,855	367,053	113,183	556,636	112,973	92,192	112,973	92,192
$9,000 under $10,000	109,234	1,034,544	104,298	957,530	79,654	755,705	77,291	710,292	349,680	340,940	109,234	629,703	109,162	108,578	109,162	108,578
$10,000 under $11,000	99,078	1,036,593	93,401	953,647	79,523	831,992	76,182	774,586	327,476	319,553	99,078	651,041	98,892	113,238	98,892	113,238
$11,000 under $12,000	100,109	1,150,558	95,488	1,047,751	88,801	1,020,960	84,452	923,468	368,640	360,474	100,104	714,317	100,004	123,025	100,004	123,025
$12,000 under $13,000	75,109	939,516	71,257	869,785	66,965	838,001	63,867	779,744	270,692	266,956	75,109	613,883	75,109	109,477	75,109	109,477
$13,000 under $14,000	73,158	988,772	72,078	947,313	67,142	907,383	66,063	870,573	287,528	285,675	73,158	641,662	73,154	115,374	73,154	115,374
$14,000 under $15,000	62,340	905,870	60,469	850,999	58,597	851,087	57,066	802,264	231,912	228,342	62,340	614,805	62,338	112,608	62,338	112,608
$15,000 under $20,000	169,641	2,896,427	160,840	2,581,444	163,068	2,785,054	156,415	2,510,268	612,226	605,147	169,639	2,069,332	169,637	396,024	169,637	396,024
$20,000 under $25,000	50,679	1,122,165	46,649	940,439	49,219	1,090,060	45,755	927,690	194,838	192,332	50,666	836,215	50,641	172,366	50,641	172,366
$25,000 under $30,000	17,899	489,434	15,024	351,207	17,009	465,600	14,900	348,911	65,903	63,212	17,899	382,308	17,899	85,822	17,899	85,822
$30,000 under $50,000	22,430	831,029	16,424	430,281	20,926	773,815	15,775	415,927	88,381	83,970	22,429	654,831	22,429	169,049	22,429	169,049
$50,000 under $100,000	8,083	536,038	5,843	208,298	7,598	502,668	5,613	203,124	33,214	31,825	8,083	446,282	8,081	158,421	8,081	158,569
$100,000 under $200,000	1,449	186,952	1,175	62,366	1,360	175,504	1,134	61,247	5,797	5,432	1,448	160,993	1,448	74,036	1,449	74,912
$200,000 under $500,000	221	61,908	175	12,412	201	56,410	167	11,769	789	694	221	51,737	221	28,624	221	29,110
$500,000 under $1,000,000	31	20,864	26	3,554	27	18,482	26	3,554	112	97	31	17,051	31	10,461	31	10,883
$1,000,000 or more	13	27,140	10	1,104	12	26,059	10	1,104	49	42	13	19,443	13	12,507	13	13,155
Returns under $5,000	619,868	1,368,252	506,993	1,114,377	158,702	436,617	110,100	332,923	1,149,991	1,006,074	270,619	358,590	262,346	54,837	262,353	54,944
Returns $5,000 under $10,000	585,965	4,367,105	539,690	3,934,851	372,808	2,847,232	346,723	2,576,917	1,756,690	1,688,300	570,498	2,404,723	568,113	399,669	568,113	399,669
Returns $10,000 under $15,000	409,794	5,021,309	392,693	4,669,493	361,028	4,449,422	347,630	4,150,635	1,486,248	1,461,000	409,789	3,235,708	409,497	573,723	409,497	573,723
Returns $15,000 or more	270,446	6,171,956	246,166	4,591,105	259,420	5,893,651	239,795	4,483,593	1,001,309	982,751	270,429	4,638,193	270,400	1,107,310	270,401	1,109,889

Footnotes at end of table.

Table 5.5 --ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
IOWA																
Total	1,025,399	8,229,308	807,776	6,266,704	619,604	6,597,108	487,509	5,028,437	2,957,794	2,758,347	800,869	4,893,358	784,556	942,595	784,581	943,579
Under $1,000	85,376	-18,344	58,864	50,511	21,078	-45,684	5,151	20,840	147,762	130,970	-	-	-	-	(*)	(*)
$1,000 under $2,000	97,110	149,093	70,807	108,740	15,921	24,765	8,448	14,274	171,012	138,435	19,178	3,724	19,178	517	19,178	517
$2,000 under $3,000	91,146	221,993	61,197	145,086	29,458	71,732	16,812	33,948	184,316	156,070	53,239	37,954	50,948	5,382	50,948	5,382
$3,000 under $4,000	69,988	251,321	39,530	130,933	25,236	89,528	10,011	32,566	168,899	142,112	59,152	72,717	55,791	9,538	55,791	9,538
$4,000 under $5,000	70,123	318,862	54,521	227,602	39,294	177,383	23,843	91,904	177,494	153,109	64,934	125,359	62,597	19,058	62,597	19,058
$5,000 under $6,000	63,827	348,460	40,222	204,475	32,473	176,733	19,444	92,463	175,789	151,176	60,545	160,658	58,325	24,969	58,325	24,969
$6,000 under $7,000	58,246	378,561	50,475	290,283	34,159	222,268	27,699	153,971	147,810	141,458	57,436	208,184	55,199	32,416	55,199	32,416
$7,000 under $8,000	38,449	290,039	27,463	191,231	27,562	208,378	22,329	154,786	122,072	116,266	37,975	154,270	36,616	23,834	36,616	23,834
$8,000 under $9,000	64,524	544,836	53,781	426,779	47,916	407,855	39,458	310,224	204,211	197,442	62,177	297,335	61,094	47,580	61,094	47,599
$9,000 under $10,000	73,314	693,715	69,508	620,714	52,532	497,567	49,004	430,901	267,734	266,713	73,124	401,012	72,557	67,998	72,557	67,998
$10,000 under $11,000	43,194	453,173	38,942	375,524	38,533	404,179	34,424	331,425	161,626	157,210	43,178	264,704	42,930	44,053	42,944	44,054
$11,000 under $12,000	49,911	573,557	46,260	502,412	45,135	518,777	42,144	457,799	195,652	192,029	49,770	338,546	49,627	57,904	49,627	57,904
$12,000 under $13,000	39,188	487,974	35,745	407,872	37,870	471,744	34,427	399,962	144,763	142,219	39,188	306,613	39,074	52,305	39,074	52,305
$13,000 under $14,000	31,682	427,563	29,262	370,022	30,959	417,993	28,603	360,527	120,258	119,410	31,682	271,367	31,490	47,575	31,490	47,575
$14,000 under $15,000	33,013	480,691	31,221	426,766	30,235	440,061	28,445	393,854	119,606	117,109	33,013	324,746	32,985	59,390	32,985	59,390
$15,000 under $20,000	71,605	1,210,220	64,223	1,001,583	68,594	1,162,064	62,538	980,375	271,642	265,809	71,605	537,707	71,474	156,195	71,474	156,195
$20,000 under $25,000	23,096	504,694	19,314	355,818	21,827	478,007	18,585	345,256	89,914	87,805	23,093	365,424	23,093	74,124	23,093	74,140
$25,000 under $30,000	8,753	238,070	7,194	156,766	8,345	226,698	7,096	155,529	33,057	31,163	8,753	183,690	8,753	40,848	8,753	40,848
$30,000 under $50,000	8,269	307,147	5,963	156,160	8,201	304,855	5,941	156,127	35,429	34,157	8,244	237,447	8,242	59,907	8,242	59,950
$50,000 under $100,000	3,982	259,809	2,843	94,127	3,711	241,910	2,681	88,662	16,430	15,569	3,982	213,741	3,982	74,487	3,982	74,525
$100,000 under $200,000	522	68,231	378	19,307	492	64,379	364	19,075	2,040	1,880	520	57,838	520	26,281	520	26,371
$200,000 under $500,000	71	20,342	55	3,516	65	18,542	54	3,492	251	214	71	16,390	71	8,979	71	9,088
$500,000 under $1,000,000	7	4,697	6	257	6	4,070	6	257	20	16	7	3,842	7	2,390	7	2,462
$1,000,000 or more	3	14,604	2	220	2	13,304	2	220	7	6	3	10,091	3	6,864	3	7,456
Returns under $5,000	413,743	922,926	284,919	662,872	130,987	317,724	64,265	193,533	849,483	720,696	196,503	239,754	188,514	34,495	188,525	34,501
Returns $5,000 under $10,000	298,360	2,255,611	241,449	1,733,482	194,642	1,512,801	157,934	1,142,344	917,616	873,055	291,257	1,221,459	283,791	196,798	283,791	196,817
Returns $10,000 under $15,000	196,988	2,422,957	181,430	2,082,595	182,732	2,252,754	168,043	1,943,566	741,905	727,977	196,831	1,505,975	196,106	261,227	196,120	261,227
Returns $15,000 or more	116,308	2,627,814	99,978	1,787,754	111,243	2,513,827	97,267	1,748,992	448,790	436,619	116,278	1,926,170	116,145	450,375	116,145	451,034
KANSAS																
Total	803,576	6,743,784	695,533	5,361,247	513,866	5,675,561	443,870	4,518,132	2,322,886	2,189,286	629,432	4,054,638	621,479	807,877	621,507	809,175
Under $1,000	82,897	11,807	64,515	55,590	16,319	-18,648	6,185	22,262	133,456	116,031	-	-	-	-	(*)	(*)
$1,000 under $2,000	65,762	103,572	57,469	91,551	6,746	10,441	(*)	(*)	91,436	78,732	19,444	3,625	19,301	503	19,301	503
$2,000 under $3,000	50,160	125,517	41,031	97,469	16,724	39,968	10,778	23,508	111,248	87,276	33,212	23,053	33,212	3,298	33,212	3,298
$3,000 under $4,000	58,167	203,420	40,619	145,095	24,900	85,630	17,251	59,154	136,749	121,314	44,751	57,171	41,880	8,203	41,880	8,203
$4,000 under $5,000	44,839	199,379	35,381	138,797	21,803	100,489	15,439	63,495	117,521	101,831	38,254	73,626	36,500	11,128	36,500	11,128
$5,000 under $6,000	59,093	327,934	51,653	271,069	37,240	209,536	32,514	168,320	170,597	157,975	53,854	140,278	53,318	22,243	53,318	22,243
$6,000 under $7,000	54,317	354,247	49,351	312,876	39,056	258,142	36,644	233,235	170,845	165,793	52,272	167,604	50,991	26,330	50,991	26,330
$7,000 under $8,000	44,258	328,719	41,329	292,637	37,280	278,465	34,593	244,395	155,224	152,073	43,955	161,777	43,601	25,186	43,601	25,186
$8,000 under $9,000	56,089	478,524	53,086	410,756	47,593	406,297	44,861	347,691	193,490	189,198	55,785	265,026	55,588	43,440	55,589	43,449
$9,000 under $10,000	41,947	401,399	38,522	340,281	34,767	332,331	31,645	275,466	148,830	143,242	41,881	230,161	41,625	37,912	41,627	37,924
$10,000 under $11,000	42,959	449,527	40,838	411,860	37,501	392,692	35,664	358,706	146,257	143,266	42,959	277,914	42,894	47,060	42,894	47,060
$11,000 under $12,000	19,943	228,418	18,312	200,106	19,307	221,115	18,025	198,018	75,099	74,463	19,943	135,186	19,878	22,528	19,878	22,528
$12,000 under $13,000	34,704	433,702	30,817	364,248	32,271	403,101	30,029	356,172	124,155	120,143	34,704	278,159	34,576	47,402	34,576	47,402
$13,000 under $14,000	28,088	377,927	27,002	339,438	27,462	369,233	26,376	330,443	98,559	97,762	28,078	250,090	28,055	44,286	28,055	44,286
$14,000 under $15,000	18,092	262,687	17,428	236,965	17,302	251,116	16,638	229,626	66,693	66,550	18,092	173,618	18,039	30,966	18,039	30,966
$15,000 under $20,000	58,096	992,066	52,977	842,289	55,959	957,374	51,544	821,966	218,288	215,092	58,096	680,377	57,954	126,756	57,954	126,756
$20,000 under $25,000	18,900	419,539	15,441	272,958	18,109	401,989	15,258	268,913	72,192	70,557	18,900	308,185	18,866	61,736	18,866	61,736
$25,000 under $30,000	9,349	253,199	7,808	171,570	8,492	230,314	7,209	156,617	34,264	33,295	9,349	188,870	9,338	42,722	9,338	42,722
$30,000 under $50,000	11,430	427,102	8,408	230,731	10,704	398,946	8,008	224,379	40,440	38,418	11,421	338,240	11,397	87,463	11,398	87,564
$50,000 under $100,000	3,798	251,984	3,006	106,644	3,702	245,717	2,934	104,189	14,898	13,888	3,794	207,218	3,778	71,955	3,781	72,088
$100,000 under $200,000	580	73,947	454	23,032	534	67,498	426	22,216	2,263	2,059	580	62,002	580	28,161	580	28,275
$200,000 under $500,000	92	26,366	74	4,552	82	23,201	68	4,292	330	287	92	21,975	92	12,038	92	12,324
$500,000 under $1,000,000	13	9,139	9	606	10	6,949	9	606	41	34	13	7,902	13	4,898	13	5,074
$1,000,000 or more	3	3,665	3	129	3	3,665	3	129	11	7	3	2,580	3	1,660	3	1,703
Returns under $5,000	301,825	643,695	239,015	528,501	86,492	217,880	51,422	172,753	590,410	505,184	135,661	157,475	130,893	23,133	130,914	23,560
Returns $5,000 under $10,000	255,704	1,890,823	233,941	1,627,619	195,936	1,484,772	180,257	1,269,105	838,986	808,281	247,747	964,846	245,123	155,111	245,126	155,131
Returns $10,000 under $15,000	143,786	1,752,261	134,397	1,552,616	133,843	1,637,257	126,732	1,472,965	510,763	502,184	143,776	1,114,968	143,442	192,242	143,442	192,242
Returns $15,000 or more	102,261	2,457,005	88,180	1,652,510	97,595	2,335,653	85,459	1,603,306	382,727	373,637	102,248	1,817,348	102,021	437,391	102,025	438,242

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
KENTUCKY																
Total	1,048,522	8,086,524	935,022	6,802,940	657,932	6,540,668	580,520	5,509,249	2,912,806	2,798,781	805,103	4,793,889	803,166	954,884	803,182	955,579
Under $1,000	92,754	27,603	75,294	61,558	13,545	-14,844	4,588	16,507	134,114	126,998	-	-	-	-	(*)	(*)
$1,000 under $2,000	99,320	149,745	74,519	112,270	37,995	56,827	20,792	28,699	203,245	179,407	13,258	2,337	13,258	324	13,258	324
$2,000 under $3,000	95,790	242,597	79,478	199,461	39,004	100,325	30,819	80,545	208,484	195,238	63,817	38,211	63,459	5,482	63,459	5,482
$3,000 under $4,000	76,751	272,390	61,787	212,992	32,224	112,723	22,734	80,029	172,919	157,757	62,637	81,318	62,470	12,308	62,470	12,308
$4,000 under $5,000	91,488	409,133	83,262	354,197	53,367	239,431	45,470	190,426	250,299	236,419	78,937	153,600	78,322	24,143	78,322	24,143
$5,000 under $6,000	56,107	309,176	51,531	270,623	25,338	141,966	22,296	119,968	134,067	127,473	55,114	155,715	55,063	25,125	55,063	25,125
$6,000 under $7,000	84,806	551,061	80,196	504,903	62,630	408,392	58,327	373,272	275,361	268,891	82,370	275,627	82,082	43,915	82,082	43,915
$7,000 under $8,000	69,607	520,444	68,150	505,382	50,983	380,773	49,526	372,035	218,984	216,929	67,673	286,716	67,622	47,027	67,622	47,027
$8,000 under $9,000	37,140	315,183	35,241	266,878	28,233	240,931	26,838	212,300	94,743	90,775	36,833	191,212	36,688	31,836	36,688	31,836
$9,000 under $10,000	56,837	536,726	54,013	478,508	46,146	434,081	43,392	394,393	171,301	168,404	56,837	333,861	56,837	56,912	56,837	56,912
$10,000 under $11,000	51,301	539,733	49,927	513,504	45,991	483,234	45,150	465,682	180,105	178,596	51,057	324,225	50,862	55,127	50,862	55,127
$11,000 under $12,000	34,445	395,481	33,916	373,372	32,306	370,942	31,777	350,469	126,311	124,330	34,301	238,002	34,250	40,564	34,250	40,564
$12,000 under $13,000	35,000	437,425	33,769	410,038	31,501	393,215	30,560	369,575	129,688	127,683	35,000	278,075	35,000	49,029	35,000	49,029
$13,000 under $14,000	36,052	485,315	34,573	445,541	34,409	463,647	33,000	426,851	132,056	130,629	36,052	310,760	36,052	54,765	36,052	54,765
$14,000 under $15,000	23,944	346,927	22,893	305,995	21,950	318,463	21,540	286,598	83,401	81,332	23,944	231,436	23,943	42,259	23,944	42,268
$15,000 under $20,000	65,314	1,107,729	61,636	987,785	63,467	1,077,746	60,211	967,805	241,834	237,862	65,314	767,785	65,312	145,293	65,312	145,293
$20,000 under $25,000	20,212	449,749	17,399	325,113	18,692	415,566	16,717	313,986	73,173	70,498	20,212	329,769	20,211	68,238	20,211	68,238
$25,000 under $30,000	7,314	198,159	6,174	128,062	6,816	184,476	5,857	122,384	26,096	25,272	7,314	151,195	7,314	33,077	7,314	33,077
$30,000 under $50,000	9,288	360,044	7,514	196,486	8,596	331,613	7,371	193,079	35,913	34,653	9,287	282,934	9,284	74,555	9,285	74,581
$50,000 under $100,000	4,287	284,793	3,097	114,486	3,924	261,650	2,929	110,036	17,221	16,434	4,287	236,903	4,278	83,257	4,278	83,287
$100,000 under $200,000	722	92,983	541	27,621	686	88,297	523	26,820	2,958	2,724	719	78,175	719	34,928	720	35,107
$200,000 under $500,000	118	31,857	93	6,586	106	28,379	84	6,211	443	397	115	26,612	115	14,552	117	14,715
$500,000 under $1,000,000	21	14,419	15	983	19	12,982	15	983	72	62	21	12,842	21	7,842	21	7,921
$1,000,000 or more	4	7,853	4	596	4	7,853	4	596	18	18	4	6,579	4	4,326	4	4,526
Returns under $5,000	456,103	1,101,469	374,340	940,478	176,135	494,462	124,403	396,206	969,061	895,819	218,649	275,465	217,509	42,257	217,520	42,267
Returns $5,000 under $10,000	304,497	2,232,589	289,131	2,026,294	213,330	1,606,143	200,379	1,471,968	894,456	872,472	298,827	1,243,130	298,292	204,816	298,292	204,816
Returns $10,000 under $15,000	180,642	2,204,881	175,078	2,048,450	166,157	2,031,501	162,027	1,899,176	651,561	642,570	180,354	1,382,499	180,107	241,744	180,108	241,752
Returns $15,000 or more	107,280	2,547,585	96,473	1,787,717	102,310	2,408,561	93,711	1,741,899	397,728	387,920	107,273	1,892,794	107,258	466,067	107,262	466,746
LOUISIANA																
Total	1,088,764	8,930,169	985,764	7,543,530	696,747	7,291,727	627,084	6,194,247	3,192,731	3,103,612	825,092	5,207,345	819,635	1,065,970	819,704	1,068,097
Under $1,000	109,938	13,716	95,665	65,300	22,568	-22,840	16,203	23,777	158,143	151,750	-	-	-	-	27	172
$1,000 under $2,000	90,395	126,652	81,027	105,612	22,132	33,597	15,355	22,190	130,829	126,980	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	76,350	187,236	67,959	162,949	36,710	91,580	33,869	84,223	162,395	156,717	47,226	25,025	45,254	3,457	45,254	3,457
$3,000 under $4,000	70,874	249,388	60,785	213,986	30,159	108,691	25,141	90,648	185,830	179,715	52,543	55,052	52,415	7,996	52,415	7,996
$4,000 under $5,000	82,012	363,689	69,820	317,807	48,438	213,780	37,183	169,103	237,389	215,214	70,787	112,058	68,304	17,088	68,304	17,088
$5,000 under $6,000	82,294	450,682	74,282	415,418	44,966	247,088	41,447	234,642	252,564	248,079	70,683	176,735	70,604	28,350	70,604	28,350
$6,000 under $7,000	48,953	315,975	45,001	287,492	38,744	250,858	34,872	221,754	148,535	143,224	48,554	140,338	48,154	21,260	48,154	21,260
$7,000 under $8,000	72,470	543,785	64,306	479,773	53,892	406,671	47,858	372,934	234,746	228,288	70,037	272,441	70,037	43,749	70,037	43,749
$8,000 under $9,000	74,566	632,350	69,216	576,804	55,837	474,394	50,757	431,841	278,957	274,075	74,566	328,021	74,564	54,299	74,564	54,299
$9,000 under $10,000	50,890	478,055	49,116	459,537	43,793	411,784	42,170	394,642	170,739	166,793	50,701	274,928	50,701	46,218	50,701	46,218
$10,000 under $11,000	65,439	689,285	62,705	638,404	57,245	603,549	54,511	566,991	236,580	233,672	65,425	400,851	65,364	68,338	65,364	68,338
$11,000 under $12,000	42,694	490,399	41,577	465,777	37,734	434,312	36,829	414,889	160,987	160,296	42,694	292,901	42,670	50,951	42,670	50,951
$12,000 under $13,000	35,793	444,726	34,240	404,535	32,688	405,989	31,765	372,423	130,100	127,795	35,793	279,119	35,583	48,939	35,583	48,939
$13,000 under $14,000	26,782	360,857	25,146	317,220	23,490	315,877	22,564	284,083	98,160	96,141	26,781	232,473	26,779	41,872	26,779	41,872
$14,000 under $15,000	31,003	448,575	29,957	425,582	28,470	411,961	27,760	393,912	111,994	111,915	31,003	291,472	31,003	53,015	31,003	53,015
$15,000 under $20,000	75,341	1,286,889	70,400	1,165,855	70,080	1,195,983	65,901	1,100,592	284,402	280,165	75,167	886,469	75,107	168,275	75,120	168,324
$20,000 under $25,000	22,167	489,891	20,120	398,436	21,182	468,166	19,662	389,906	84,712	82,964	22,167	362,293	22,157	74,372	22,157	74,374
$25,000 under $30,000	12,121	327,888	10,680	242,965	11,721	316,827	10,343	237,054	49,423	48,258	12,121	246,220	12,120	53,878	12,121	53,883
$30,000 under $50,000	12,145	462,094	8,960	222,509	10,809	408,550	8,248	214,430	48,402	45,324	12,131	365,963	12,107	96,753	12,133	97,050
$50,000 under $100,000	5,269	347,833	3,873	128,856	4,968	327,161	3,788	127,545	22,950	21,825	5,268	283,241	5,268	97,685	5,268	97,772
$100,000 under $200,000	1,035	136,785	758	39,357	934	124,553	707	38,058	4,065	3,736	1,035	113,471	1,034	51,542	1,035	51,927
$200,000 under $500,000	200	54,648	150	8,018	165	45,045	133	7,582	732	616	198	44,719	198	24,555	199	25,024
$500,000 under $1,000,000	28	19,119	19	1,293	19	12,744	16	976	85	62	28	15,541	28	9,238	28	9,547
$1,000,000 or more	5	9,653	2	47	3	5,407	2	47	12	8	5	6,318	5	3,904	5	4,255
Returns under $5,000	429,569	940,681	375,256	865,655	160,007	424,808	127,751	389,945	874,586	830,376	180,735	193,832	176,152	28,777	176,179	28,949
Returns $5,000 under $10,000	329,173	2,420,846	301,921	2,219,024	237,232	1,790,794	217,104	1,655,813	1,085,541	1,060,459	314,541	1,192,463	314,060	193,875	314,060	193,875
Returns $10,000 under $15,000	201,711	2,433,842	193,625	2,251,517	179,627	2,171,688	173,429	2,032,297	737,821	729,819	201,696	1,496,816	201,399	263,115	201,399	263,115
Returns $15,000 or more	128,311	3,134,799	114,962	2,207,335	119,881	2,904,436	108,800	2,116,190	494,783	482,958	128,120	2,324,234	128,024	580,203	128,066	582,156

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MAINE																
Total	359,178	2,513,267	316,449	2,064,284	196,692	1,930,100	177,786	1,611,270	967,583	904,238	269,000	1,446,432	264,217	281,039	264,218	281,403
Under $1,000	40,870	4,063	33,248	14,321	9,612	-1,343	6,735	8,837	56,841	53,632	-	-	-	-	-	-
$1,000 under $2,000	36,847	56,226	32,919	47,616					60,029	52,816	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	35,461	84,254	31,115	78,035	8,892	19,747	12,241	35,261	59,706	55,058	26,696	15,785	26,418	2,238	26,418	2,238
$3,000 under $4,000	23,017	79,131	17,040	58,887	6,280	21,460			53,712	49,951	17,574	26,731	17,574	4,060	17,574	4,060
$4,000 under $5,000	23,019	102,079	22,016	94,146	11,615	50,188	10,891	43,989	50,026	40,141	22,548	43,553	22,269	6,905	22,269	6,905
$5,000 under $6,000	34,551	185,937	28,805	158,356	32,578	178,506	28,090	157,851	102,625	95,325	34,551	76,451	30,644	9,740	30,644	9,740
$6,000 under $7,000	18,306	115,473	15,615	84,442					35,964	29,550	18,306	67,967	18,053	11,436	18,053	11,436
$7,000 under $8,000	24,454	182,482	22,073	159,678	18,946	140,766	18,444	132,657	105,413	96,908	24,454	76,333	24,454	11,979	24,454	11,979
$8,000 under $9,000	25,521	217,773	22,641	172,807	23,239	198,089	20,827	157,132	90,589	82,988	25,521	120,470	25,521	18,990	25,521	18,990
$9,000 under $10,000	10,846	104,496	10,329	105,972	10,527	101,505	10,076	103,081	46,049	46,049	10,846	53,924	10,846	8,707	10,846	8,707
$10,000 under $11,000	15,290	159,303	14,936	149,226	11,432	119,588	11,205	111,793	56,708	56,708	15,290	96,017	15,289	17,073	15,289	17,073
$11,000 under $12,000	18,486	210,939	18,166	198,431	15,528	176,591	15,272	168,348	67,709	66,928	18,486	130,442	18,486	22,698	18,486	22,698
$12,000 under $13,000	11,357	141,642	11,224	132,752	10,544	131,168	10,477	121,724	37,206	37,204	11,357	92,325	11,357	16,410	11,357	16,410
$13,000 under $14,000	4,931	66,593	3,994	50,694	4,931	66,593	3,994	50,694	16,608	16,608	4,931	43,797	4,931	7,793	4,931	7,793
$14,000 under $15,000	4,959	71,428	4,764	64,819	4,213	60,852	4,018	54,315	18,340	18,214	4,959	50,037	4,894	9,052	4,894	9,052
$15,000 under $20,000	19,800	342,173	18,304	289,871	18,059	314,147	16,914	274,019	68,558	66,483	19,789	248,132	19,789	48,190	19,789	48,190
$20,000 under $25,000	5,078	112,720	4,502	86,912	4,453	99,790	4,108	80,569	16,560	16,201	5,077	85,123	5,077	17,816	5,078	17,837
$25,000 under $30,000	2,367	62,986	1,967	44,589	2,199	58,561	1,799	40,164	10,377	10,175	2,367	45,190	2,367	9,786	2,367	9,800
$30,000 under $50,000	2,598	101,072	1,900	42,835	2,378	92,379	1,855	42,632	9,013	8,251	2,598	80,638	2,598	21,622	2,598	21,657
$50,000 under $100,000	1,247	82,911	786	25,902	1,106	73,805	737	24,375	4,888	4,480	1,247	68,863	1,247	24,364	1,247	24,388
$100,000 under $200,000	143	18,122	86	3,065	133	16,953	84	2,898	554	484	141	14,930	141	6,749	141	6,777
$200,000 under $500,000	26	7,257	17	741	23	6,549	17	741	92	72	26	6,207	26	3,411	26	3,501
$500,000 under $1,000,000	4	4,206	2	190	4	4,206	2	190	16	12	4	3,073	4	1,958	4	2,112
$1,000,000 or more																
Returns under $5,000	159,214	325,753	136,338	293,006	36,399	90,052	29,867	88,087	280,314	251,598	69,050	86,513	68,493	13,264	68,493	13,264
Returns $5,000 under $10,000	113,678	806,161	99,463	681,254	85,290	618,865	77,437	550,722	380,640	350,820	113,678	395,145	109,518	60,852	109,518	60,852
Returns $10,000 under $15,000	55,023	649,906	53,084	595,922	46,648	554,793	44,966	506,875	196,571	195,662	55,023	412,618	54,957	73,026	54,957	73,026
Returns $15,000 or more	31,263	731,447	27,564	494,103	28,355	666,390	25,516	465,587	110,058	106,158	31,249	552,156	31,249	133,896	31,250	134,262
MARYLAND																
Total	1,511,663	15,511,914	1,400,182	13,596,772	841,314	12,095,961	789,058	10,581,149	4,115,616	3,968,962	1,279,179	9,880,032	1,275,822	2,049,148	1,275,908	2,052,141
Under $1,000	117,374	28,872	106,348	75,814	3,186	-30,353	1,146	15,211	137,250	131,778	(*)	(*)	(*)	(*)	114	300
$1,000 under $2,000	84,306	126,556	72,235	105,539	4,411	5,980	(*)	(*)	119,247	109,352	22,916	3,990	22,916	587	22,928	591
$2,000 under $3,000	96,869	242,704	80,437	199,717	15,302	38,697	11,684	31,137	158,676	140,753	70,526	51,715	70,526	7,466	70,529	7,513
$3,000 under $4,000	89,909	312,817	79,610	269,184	32,727	113,386	30,332	103,531	175,532	150,815	72,084	98,339	72,017	14,360	72,017	14,360
$4,000 under $5,000	96,029	436,078	86,127	375,404	30,287	137,210	23,743	93,850	228,366	212,908	92,337	185,536	90,010	28,962	90,010	28,962
$5,000 under $6,000	74,851	410,201	68,717	376,610	31,625	170,813	28,455	153,815	173,172	166,740	74,499	207,776	74,315	33,926	74,327	33,937
$6,000 under $7,000	89,384	586,890	87,760	566,038	32,014	209,706	30,457	192,840	236,975	232,544	87,073	319,485	87,024	53,442	87,024	53,442
$7,000 under $8,000	78,792	587,042	72,870	533,957	42,937	317,596	39,555	286,556	251,910	241,524	76,083	308,396	75,811	52,449	75,811	52,449
$8,000 under $9,000	81,052	687,948	71,066	580,009	45,092	382,994	39,943	320,226	202,639	190,820	81,052	426,566	81,003	74,166	81,003	74,166
$9,000 under $10,000	85,669	812,755	81,313	738,726	61,341	584,277	58,105	527,882	241,129	234,376	85,641	514,267	85,368	89,297	85,368	89,297
$10,000 under $11,000	73,245	766,362	71,111	727,577	53,764	563,544	51,953	530,655	239,917	238,503	73,245	468,925	73,245	82,372	73,245	82,372
$11,000 under $12,000	67,817	782,593	66,068	748,028	56,396	651,434	54,714	620,194	213,912	210,766	67,817	496,095	67,817	87,630	67,817	87,630
$12,000 under $13,000	58,402	731,643	56,933	695,478	46,824	586,185	45,655	557,057	204,968	203,191	58,402	454,823	58,334	81,536	58,334	81,536
$13,000 under $14,000	49,986	675,282	48,505	636,026	40,565	548,065	39,749	523,588	168,568	163,098	49,986	434,628	49,986	79,511	49,986	79,511
$14,000 under $15,000	44,761	648,667	43,806	616,281	41,285	598,831	40,652	572,675	165,717	165,168	44,761	419,843	44,761	76,366	44,761	76,371
$15,000 under $20,000	167,662	2,895,418	163,261	2,712,489	156,255	2,697,262	152,939	2,548,229	602,713	591,328	167,595	1,970,551	167,545	377,628	167,545	377,658
$20,000 under $25,000	71,495	1,586,856	68,091	1,433,937	66,781	1,481,088	64,034	1,356,382	266,699	263,951	71,061	1,115,017	71,061	229,878	71,061	229,878
$25,000 under $30,000	39,382	1,066,513	37,754	934,006	37,774	1,024,290	36,508	905,615	155,825	153,194	39,382	768,981	39,382	169,224	39,382	169,225
$30,000 under $50,000	33,773	1,235,779	30,107	920,350	32,589	1,193,120	29,107	897,147	128,536	126,422	33,767	942,460	33,751	240,335	33,756	240,587
$50,000 under $100,000	9,086	588,596	6,780	281,019	8,519	551,916	6,533	275,657	36,728	35,133	9,073	457,002	9,073	155,193	9,073	155,645
$100,000 under $200,000	1,509	195,964	1,055	55,775	1,375	178,371	997	52,787	5,973	5,563	1,505	154,792	1,503	69,272	1,509	70,078
$200,000 under $500,000	272	75,870	197	13,297	230	63,267	179	12,578	1,014	907	270	58,375	270	31,782	271	32,372
$500,000 under $1,000,000	32	22,278	25	1,239	29	20,051	24	1,089	126	107	31	15,446	31	9,319	31	9,583
$1,000,000 or more	6	8,231	6	273	6	8,231	6	273	24	21	6	7,023	6	4,446	6	4,678
Returns under $5,000	484,487	1,147,028	424,757	1,025,659	85,913	264,920	69,493	245,905	819,071	745,606	257,930	339,582	255,536	51,375	255,598	51,727
Returns $5,000 under $10,000	409,748	3,084,836	381,726	2,795,340	213,009	1,665,386	196,515	1,481,318	1,105,825	1,066,004	404,348	1,776,490	403,521	303,280	403,533	303,291
Returns $10,000 under $15,000	294,211	3,604,547	286,423	3,423,390	238,834	2,948,060	232,723	2,804,169	993,082	980,726	294,211	2,274,315	294,143	407,416	294,143	407,421
Returns $15,000 or more	323,217	7,675,503	307,276	6,352,384	303,558	7,217,597	290,327	6,049,757	1,197,638	1,176,626	322,690	5,489,646	322,622	1,287,077	322,634	1,289,703

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MASSACHUSETTS																
Total	2,277,152	20,857,777	2,059,425	17,523,532	1,143,219	15,380,452	1,043,260	13,001,678	5,764,217	5,432,035	1,825,090	13,138,833	1,824,240	2,724,649	1,824,536	2,729,793
Under $1,000	179,169	46,144	163,466	106,735	7,701	-37,214	4,288	15,626	221,107	213,712	-	-	-	-	222	634
$1,000 under $2,000	204,627	298,546	173,694	250,583	23,350	33,208	13,146	20,866	285,403	254,689	34,001	4,699	34,001	665	34,001	665
$2,000 under $3,000	169,146	418,114	126,450	281,223	47,303	122,034	27,996	59,333	311,443	246,950	116,639	69,978	116,639	10,041	116,639	10,041
$3,000 under $4,000	174,913	619,629	149,684	499,833	36,557	132,260	26,560	86,217	313,730	271,025	148,196	220,067	147,885	33,034	147,885	33,034
$4,000 under $5,000	128,457	578,548	109,700	470,286	41,777	186,674	32,408	134,672	267,096	239,982	115,146	253,563	115,146	40,618	115,146	40,618
$5,000 under $6,000	105,090	579,479	90,686	461,615	26,251	145,712	22,723	107,798	209,346	185,055	97,761	311,239	97,761	51,381	97,761	51,381
$6,000 under $7,000	116,655	761,744	108,934	650,652	31,461	204,804	26,344	137,431	236,044	211,939	115,801	462,934	115,801	78,143	115,801	78,143
$7,000 under $8,000	127,839	949,388	121,859	860,280	57,792	432,025	53,945	373,845	336,358	325,624	127,475	561,044	127,474	96,392	127,474	96,392
$8,000 under $9,000	110,845	943,459	101,822	849,061	62,394	531,117	60,314	507,583	290,571	269,890	110,843	581,627	110,843	100,948	110,843	100,948
$9,000 under $10,000	137,865	1,311,949	135,566	1,231,046	94,351	897,226	92,432	849,560	398,622	387,757	137,587	819,428	137,448	143,837	137,448	143,837
$10,000 under $11,000	106,431	1,115,739	102,469	1,043,034	81,274	852,106	78,795	800,699	304,510	296,609	106,431	703,399	106,431	123,833	106,431	123,833
$11,000 under $12,000	109,060	1,255,378	104,942	1,161,891	83,293	960,102	81,027	898,392	373,936	363,517	108,680	770,493	108,680	137,520	108,680	137,520
$12,000 under $13,000	87,841	1,100,422	84,308	1,024,133	75,045	940,295	73,201	892,062	304,028	299,320	87,703	695,864	87,703	123,787	87,703	123,787
$13,000 under $14,000	85,016	1,147,853	82,910	1,086,806	73,517	993,343	71,969	950,838	286,359	284,286	84,993	758,286	84,993	138,221	85,016	138,234
$14,000 under $15,000	72,367	1,051,068	69,186	953,524	66,866	964,597	64,171	900,579	256,658	250,418	72,660	686,664	72,660	125,050	72,660	125,050
$15,000 under $20,000	207,279	3,531,777	199,245	3,217,715	190,951	3,260,453	185,826	3,028,583	765,748	752,315	207,197	2,423,468	207,191	464,108	207,199	464,162
$20,000 under $25,000	73,528	1,628,991	67,338	1,378,710	68,492	1,516,698	63,985	1,314,518	281,037	274,101	73,518	1,162,195	73,466	240,406	73,479	240,440
$25,000 under $30,000	30,475	833,083	27,232	646,234	28,436	776,876	25,837	627,505	121,634	117,619	30,471	611,330	30,471	136,185	30,472	136,327
$30,000 under $50,000	33,309	1,258,490	26,818	776,742	30,914	1,162,922	25,677	737,487	131,345	122,990	33,292	949,637	32,953	247,061	32,967	247,141
$50,000 under $100,000	13,783	913,862	10,813	433,243	12,841	850,204	10,429	422,214	57,682	53,891	13,764	718,228	13,764	249,913	13,768	250,356
$100,000 under $200,000	2,414	318,361	1,898	110,643	2,186	286,595	1,808	107,107	9,588	8,626	2,396	240,642	2,395	108,390	2,400	109,372
$200,000 under $500,000	461	127,551	338	24,437	396	109,409	319	23,943	1,725	1,480	454	89,702	453	47,894	459	49,043
$500,000 under $1,000,000	62	40,137	49	3,851	53	34,191	43	3,370	219	178	62	27,209	62	16,102	62	16,855
$1,000,000 or more	20	28,013	18	1,257	18	24,817	17	1,250	68	62	20	17,139	20	11,122	20	11,980
Returns under $5,000	856,312	1,960,982	722,994	1,608,659	156,688	436,962	104,398	316,714	1,398,739	1,226,358	413,982	548,307	413,671	84,358	413,893	84,992
Returns $5,000 under $10,000	598,294	4,546,069	558,867	4,052,653	272,249	2,210,885	255,758	1,976,217	1,470,941	1,380,265	589,467	2,736,273	589,327	470,701	589,327	470,701
Returns $10,000 under $15,000	461,215	5,670,461	443,815	5,269,388	379,995	4,710,443	369,163	4,442,570	1,525,491	1,494,150	460,467	3,614,704	460,467	648,410	460,490	648,423
Returns $15,000 or more	361,331	8,680,265	333,749	6,592,832	334,287	8,022,164	313,941	6,266,177	1,369,046	1,331,262	361,174	6,239,549	360,775	1,521,180	360,826	1,525,676
MICHIGAN																
Total	3,143,134	31,282,569	2,887,910	27,131,547	1,862,616	25,007,118	1,701,081	21,637,103	8,805,330	8,517,580	2,627,789	19,880,464	2,612,047	4,099,869	2,612,171	4,103,931
Under $1,000	242,670	46,839	227,199	130,413	15,063	-53,897	6,652	17,386	291,228	282,677	-	-	-	-	86	410
$1,000 under $2,000	217,221	320,314	198,213	282,104	39,072	56,449	32,364	43,192	330,551	306,983	40,192	6,456	36,204	792	36,204	792
$2,000 under $3,000	171,702	428,912	140,809	343,952	28,888	75,711	18,818	47,571	267,297	239,339	132,226	95,435	129,624	13,971	129,627	13,972
$3,000 under $4,000	192,369	673,993	155,620	517,479	56,647	201,803	38,448	136,199	405,787	364,339	162,498	216,693	157,690	32,158	157,690	32,158
$4,000 under $5,000	158,787	716,504	125,764	519,748	71,826	327,854	46,248	187,641	360,413	319,415	146,870	299,106	145,139	46,383	145,143	46,455
$5,000 under $6,000	172,086	945,105	155,075	849,759	68,407	379,631	56,378	306,858	374,213	354,214	165,494	481,903	164,986	78,117	164,986	78,117
$6,000 under $7,000	144,664	948,047	129,682	809,087	68,791	454,308	58,409	356,340	335,966	316,878	141,273	533,640	140,867	88,553	140,867	88,553
$7,000 under $8,000	163,483	1,225,830	153,770	1,122,676	100,722	759,963	92,620	666,024	460,265	449,685	162,543	699,380	162,013	116,119	162,013	116,119
$8,000 under $9,000	174,172	1,481,103	167,803	1,364,360	113,596	967,521	109,759	878,852	553,017	539,244	173,960	816,321	173,451	137,860	173,451	137,860
$9,000 under $10,000	181,181	1,718,580	171,345	1,594,832	115,169	1,093,415	110,042	1,025,633	542,053	530,020	179,039	1,034,399	178,790	181,485	178,790	181,485
$10,000 under $11,000	174,553	1,831,511	167,877	1,704,298	131,538	1,380,702	126,123	1,282,128	581,200	570,151	173,736	1,103,433	173,648	192,377	173,648	192,377
$11,000 under $12,000	156,917	1,803,974	151,457	1,708,443	130,293	1,496,797	125,094	1,414,158	562,399	554,292	156,894	1,092,912	156,819	192,220	156,819	192,220
$12,000 under $13,000	137,937	1,724,606	131,658	1,598,262	120,149	1,502,290	114,986	1,396,780	488,199	484,487	137,889	1,103,831	137,825	196,086	137,825	196,086
$13,000 under $14,000	128,531	1,736,533	125,468	1,639,660	115,959	1,567,615	112,965	1,477,974	459,396	452,487	128,531	1,136,267	128,531	205,257	128,531	205,257
$14,000 under $15,000	120,334	1,747,962	117,762	1,653,665	110,419	1,604,302	108,646	1,528,418	450,365	444,386	120,334	1,156,912	120,270	212,324	120,270	212,324
$15,000 under $20,000	360,708	6,160,053	348,158	5,699,165	341,161	5,832,413	330,074	5,432,416	1,389,937	1,377,137	360,563	4,180,285	360,498	794,141	360,499	794,237
$20,000 under $25,000	121,858	2,686,948	115,631	2,388,224	116,952	2,580,439	111,860	2,316,293	463,920	458,913	121,845	1,947,502	121,797	401,449	121,797	401,449
$25,000 under $30,000	52,679	1,427,376	47,208	1,148,682	50,993	1,381,758	46,472	1,135,285	198,609	193,809	52,673	1,072,411	52,672	237,380	52,678	237,437
$30,000 under $50,000	50,626	1,869,416	41,634	1,226,499	47,770	1,763,968	40,111	1,195,744	204,423	197,414	50,619	1,442,872	50,616	372,504	50,622	372,646
$50,000 under $100,000	17,075	1,118,659	13,027	607,023	15,931	1,041,939	12,394	579,087	72,254	69,102	17,039	906,332	17,038	316,317	17,049	316,696
$100,000 under $200,000	2,909	376,489	2,222	167,076	2,687	346,960	2,126	160,536	11,387	10,484	2,900	313,173	2,898	142,362	2,904	142,935
$200,000 under $500,000	551	160,038	431	41,925	483	139,716	404	40,470	2,036	1,758	551	128,530	551	71,001	551	71,594
$500,000 under $1,000,000	73	48,773	57	7,718	63	42,275	54	7,521	252	223	73	40,997	73	25,032	73	25,556
$1,000,000 or more	48	85,004	40	6,494	37	63,186	34	4,597	163	143	47	71,675	47	45,982	48	47,196
Returns under $5,000	982,749	2,186,562	847,605	1,793,697	211,496	607,919	142,530	431,990	1,655,276	1,512,753	481,786	617,689	468,657	93,305	468,750	93,787
Returns $5,000 under $10,000	835,586	6,318,665	777,675	5,740,714	466,685	3,654,837	427,208	3,233,708	2,265,514	2,190,041	822,309	3,565,643	820,107	602,134	820,107	602,134
Returns $10,000 under $15,000	718,272	8,844,585	694,222	8,304,329	608,358	7,551,707	587,814	7,099,458	2,541,559	2,505,803	717,384	5,593,355	717,093	998,263	717,093	998,263
Returns $15,000 or more	606,527	13,932,756	568,408	11,292,807	576,077	13,192,653	543,529	10,871,948	2,342,981	2,308,983	606,310	10,103,777	606,190	2,406,167	606,221	2,409,745

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MINNESOTA																
Total	1,385,418	11,687,134	1,231,339	9,929,924	788,957	9,303,915	694,390	7,887,817	3,784,693	3,578,168	1,075,198	6,915,918	1,055,879	1,367,062	1,055,931	1,369,060
Under $1,000	143,969	17,884	117,064	78,708	26,415	-34,067	8,675	16,592	248,151	224,385	-	-	-	-	37	184
$1,000 under $2,000	129,975	194,039	107,567	159,593	19,002	28,569	10,984	17,777	192,344	174,517	26,755	3,663	26,484	504	26,484	504
$2,000 under $3,000	111,150	273,684	90,869	200,530	26,693	66,214	17,178	42,229	195,668	165,664	81,521	51,449	78,288	7,250	78,288	7,250
$3,000 under $4,000	81,314	286,786	72,104	237,841	26,021	94,102	20,643	71,498	171,251	153,976	64,230	88,502	62,618	12,815	62,618	12,815
$4,000 under $5,000	84,869	384,876	72,363	309,405	46,441	211,170	34,659	140,182	231,314	203,070	74,277	131,387	67,906	19,796	67,906	19,796
$5,000 under $6,000	91,323	501,123	81,598	417,049	48,866	268,559	42,348	206,693	229,082	202,469	87,341	230,662	85,407	36,224	85,407	36,224
$6,000 under $7,000	82,720	534,825	73,489	453,309	31,563	204,069	27,525	149,625	171,481	160,391	81,938	309,341	80,311	51,004	80,311	51,004
$7,000 under $8,000	56,708	423,997	50,311	341,833	41,512	312,064	37,539	249,910	162,115	156,959	56,283	229,009	55,214	36,800	55,214	36,800
$8,000 under $9,000	74,958	639,334	69,766	568,138	49,031	420,551	46,446	370,401	207,328	204,556	74,958	384,186	73,921	66,440	73,921	66,440
$9,000 under $10,000	56,187	532,019	50,781	460,166	43,196	410,585	39,966	361,594	192,808	181,779	55,917	290,452	54,869	48,023	54,869	48,023
$10,000 under $11,000	72,446	763,033	68,061	688,015	57,066	602,532	53,897	544,261	252,259	246,675	72,313	445,211	71,921	76,155	71,921	76,155
$11,000 under $12,000	58,053	669,321	54,967	616,607	49,369	570,093	46,985	533,725	211,560	208,520	58,050	399,715	57,571	69,192	57,574	69,208
$12,000 under $13,000	56,987	710,353	53,942	648,299	53,916	672,294	51,705	622,266	196,164	191,422	56,986	447,605	56,974	78,192	56,975	78,209
$13,000 under $14,000	37,961	512,343	36,205	459,395	35,446	478,635	33,767	428,700	150,385	148,381	37,961	304,066	37,913	52,430	37,913	52,430
$14,000 under $15,000	53,355	770,259	51,720	719,745	48,755	703,952	47,120	655,103	195,486	194,629	53,355	493,934	53,248	89,647	53,248	89,658
$15,000 under $20,000	116,499	2,008,733	111,526	1,839,029	111,401	1,924,382	107,510	1,775,212	464,539	458,485	116,482	1,319,591	116,476	248,265	116,476	248,265
$20,000 under $25,000	39,800	873,779	36,804	747,200	38,171	837,653	35,679	727,858	158,122	153,597	39,796	605,064	39,778	122,081	39,779	122,115
$25,000 under $30,000	14,200	385,447	12,884	299,518	13,682	371,182	12,713	295,192	58,697	56,565	14,197	269,309	14,148	57,898	14,148	57,898
$30,000 under $50,000	15,444	571,589	13,386	392,506	15,315	566,794	13,305	392,147	63,611	61,462	15,375	422,539	15,371	105,620	15,373	105,687
$50,000 under $100,000	6,281	415,236	4,929	220,930	5,969	394,392	4,782	216,560	27,413	26,198	6,253	316,775	6,252	107,405	6,258	107,608
$100,000 under $200,000	986	125,751	819	57,059	921	117,528	789	55,549	4,035	3,709	978	97,143	977	43,196	978	43,403
$200,000 under $500,000	196	58,971	154	13,012	173	52,209	147	12,772	762	659	196	42,865	196	23,171	196	23,631
$500,000 under $1,000,000	27	16,679	23	1,488	24	14,840	21	1,422	84	73	26	11,361	26	6,998	27	7,246
$1,000,000 or more	10	17,073	7	549	9	15,613	7	549	34	27	10	12,089	10	7,955	10	8,507
Returns under $5,000	551,277	1,157,269	459,967	986,077	144,572	365,988	92,139	288,278	1,038,728	921,612	246,783	275,000	235,296	40,365	235,333	40,549
Returns $5,000 under $10,000	361,896	2,631,298	325,945	2,240,495	214,168	1,615,829	193,824	1,338,223	562,814	906,154	356,437	1,453,651	349,722	238,492	349,722	238,492
Returns $10,000 under $15,000	278,802	3,425,309	264,895	3,132,060	244,552	3,027,506	233,474	2,784,055	1,005,854	989,627	278,665	2,090,531	277,627	365,616	277,631	365,661
Returns $15,000 or more	193,443	4,473,258	180,532	3,571,292	185,665	4,294,594	174,953	3,477,260	777,297	760,775	193,313	3,096,736	193,234	722,589	193,245	724,360
MISSISSIPPI																
Total	559,836	4,078,820	500,991	3,378,878	352,238	3,332,335	321,009	2,782,674	1,701,643	1,659,345	412,231	2,217,846	410,329	435,914	410,358	436,659
Under $1,000	52,270	-12,867	38,850	23,782	7,909	-29,919	1,408	5,108	80,871	75,088	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	53,653	82,832	45,839	71,427	14,071	22,527	11,346	19,949	110,926	108,671	41,845	18,168	41,247	2,596	41,247	2,596
$2,000 under $3,000	49,186	121,343	43,192	100,369	21,557	53,244	16,988	44,912	107,433	100,982						
$3,000 under $4,000	57,604	199,250	50,499	167,076	30,802	104,328	28,842	90,713	162,302	155,829	40,024	38,356	39,756	5,600	39,756	5,600
$4,000 under $5,000	37,789	166,959	35,061	148,365	21,587	95,898	19,550	79,823	96,070	92,166	34,495	56,772	34,495	8,628	34,495	8,628
$5,000 under $6,000	39,539	214,918	38,172	205,627	28,353	153,797	27,068	145,372	148,651	147,991	32,331	74,774	31,946	11,710	31,946	11,710
$6,000 under $7,000	51,258	327,645	47,395	297,583	33,822	216,989	32,154	200,384	193,610	191,471	44,841	125,824	44,840	19,615	44,840	19,615
$7,000 under $8,000	28,452	213,948	24,523	177,711	15,231	114,835	13,561	97,259	86,283	82,677	28,452	111,729	28,243	18,041	28,243	18,041
$8,000 under $9,000	16,516	139,928	13,927	112,804	14,376	121,450	13,926	112,798	68,580	63,880	16,490	65,276	16,467	10,090	16,467	10,090
$9,000 under $10,000	29,678	283,603	29,425	274,908	27,095	258,441	26,842	249,094	108,812	108,802	29,677	159,903	29,675	26,460	29,675	26,460
$10,000 under $11,000	27,161	273,243	27,034	269,736	27,101	282,646	26,974	269,460	104,861	104,708	27,161	156,060	27,161	25,719	27,161	25,719
$11,000 under $12,000	22,229	256,616	21,644	242,246	21,384	246,988	20,952	234,337	86,788	85,791	22,229	150,974	22,076	25,747	22,076	25,747
$12,000 under $13,000	21,428	269,044	20,768	255,938	19,327	242,800	18,728	230,421	76,282	75,823	21,428	172,221	21,426	30,361	21,426	30,361
$13,000 under $14,000	16,492	221,301	15,850	207,230	15,739	211,078	15,158	198,810	60,915	60,446	16,492	137,784	16,492	24,361	16,492	24,361
$14,000 under $15,000	7,989	114,767	7,597	97,382	7,566	107,878	7,235	91,136	30,433	30,330	7,987	70,453	7,931	11,480	7,931	11,480
$15,000 under $20,000	28,685	489,610	26,371	421,501	28,501	486,384	26,316	421,488	108,873	107,671	28,684	330,079	28,684	61,614	28,684	61,614
$20,000 under $25,000	7,554	163,777	5,980	105,370	6,772	146,781	5,768	103,589	25,566	25,315	7,476	118,461	7,474	24,100	7,474	24,100
$25,000 under $30,000	3,713	102,898	3,067	50,035	3,142	86,841	2,687	40,914	12,252	11,559	3,713	81,014	3,522	17,595	3,522	17,595
$30,000 under $50,000	5,818	218,315	3,877	85,012	5,284	199,871	3,664	84,050	20,776	19,587	5,817	169,331	5,816	43,472	5,818	43,549
$50,000 under $100,000	2,404	158,981	1,624	50,005	2,291	151,413	1,569	48,915	9,795	9,085	2,403	128,071	2,392	43,924	2,403	44,027
$100,000 under $200,000	369	47,640	258	12,891	344	44,456	237	12,409	1,401	1,331	369	39,644	369	17,677	369	17,761
$200,000 under $500,000	45	11,472	34	1,519	43	10,062	32	1,372	149	128	45	9,963	45	5,323	45	5,385
$500,000 under $1,000,000	4	3,547	4	361	4	3,547	4	361	14	14	4	2,941	4	1,793	4	1,855
$1,000,000 or more																
Returns under $5,000	250,502	557,517	213,441	511,019	95,926	246,078	78,134	240,505	557,602	532,736	116,632	113,344	115,766	16,831	115,782	17,188
Returns $5,000 under $10,000	165,443	1,180,042	153,442	1,068,632	118,877	865,512	113,551	804,908	605,936	594,821	151,791	537,506	151,171	85,916	151,171	85,916
Returns $10,000 under $15,000	95,299	1,145,021	92,893	1,072,532	91,057	1,091,390	89,047	1,024,164	359,279	357,098	95,297	687,492	95,086	117,668	95,086	117,668
Returns $15,000 or more	48,592	1,196,239	41,215	726,695	46,378	1,129,354	40,277	713,098	178,826	174,690	48,511	879,504	48,306	215,499	48,319	215,887

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MISSOURI																
Total	1,671,042	14,565,162	1,473,866	12,266,024	1,017,890	11,636,316	899,419	9,853,301	4,662,573	4,430,938	1,355,850	9,057,371	1,347,657	1,849,052	1,347,698	1,851,224
Under $1,000	138,148	7,267	106,286	69,564	28,356	-37,728	9,904	18,097	228,782	201,910	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	110,432	164,358	89,524	134,392	27,975	43,887	17,782	31,599	217,112	190,886	10,682	1,741	10,671	239	10,672	379
$2,000 under $3,000	105,948	267,352	83,878	201,031	35,257	88,129	21,202	57,080	203,008	172,902	64,243	50,891	63,949	7,376	63,949	7,376
$3,000 under $4,000	135,833	474,279	110,669	379,741	45,254	160,607	33,257	115,185	276,762	251,813	116,612	156,295	113,979	22,763	113,979	22,763
$4,000 under $5,000	134,245	594,045	101,818	428,824	52,714	238,403	37,754	159,939	315,918	276,762	123,214	233,224	120,379	35,836	120,379	35,836
$5,000 under $6,000	127,685	709,832	120,484	650,512	56,728	314,795	52,604	280,791	298,783	285,265	124,334	370,069	123,506	59,755	123,506	59,755
$6,000 under $7,000	83,888	539,930	71,537	438,941	47,820	307,013	40,429	238,766	231,919	219,432	83,630	282,919	83,416	45,768	83,416	45,768
$7,000 under $8,000	90,500	684,064	83,676	605,489	60,967	460,006	54,355	388,261	255,571	245,423	89,960	393,426	89,725	64,877	89,725	64,877
$8,000 under $9,000	105,035	897,624	101,974	853,655	81,374	693,712	78,378	650,409	320,216	317,400	104,704	527,769	103,994	88,102	103,996	88,108
$9,000 under $10,000	79,242	751,395	76,823	715,869	67,105	636,616	64,971	606,834	283,177	279,012	79,292	435,104	79,269	72,858	79,269	72,858
$10,000 under $11,000	84,550	886,897	80,324	827,794	71,249	748,148	68,953	714,180	284,465	279,353	83,760	538,786	83,580	92,660	83,581	92,677
$11,000 under $12,000	65,613	751,557	63,427	705,052	58,613	671,011	57,199	640,772	236,766	234,150	65,613	460,559	65,544	79,606	65,544	79,606
$12,000 under $13,000	64,440	806,000	63,074	774,330	58,913	736,607	57,636	707,014	235,862	233,032	64,440	514,127	64,440	90,648	64,440	90,661
$13,000 under $14,000	63,763	859,380	62,062	799,669	59,962	808,133	58,407	752,225	243,784	241,056	63,599	546,630	63,599	97,384	63,599	97,384
$14,000 under $15,000	48,760	705,953	47,380	660,255	46,766	677,065	45,386	632,655	178,415	175,175	48,760	475,227	48,759	86,194	48,759	86,194
$15,000 under $20,000	140,479	2,381,696	132,242	2,133,149	132,607	2,250,336	125,756	2,040,709	509,058	499,416	140,476	1,674,360	140,429	319,787	140,430	319,847
$20,000 under $25,000	44,698	980,975	41,318	805,037	42,415	930,854	40,053	784,167	165,481	160,314	44,534	711,426	44,441	145,941	44,441	145,941
$25,000 under $30,000	17,072	463,671	13,944	327,425	16,017	434,166	13,195	310,293	62,442	59,779	17,072	353,631	17,071	79,095	17,071	79,095
$30,000 under $50,000	20,746	765,115	16,079	446,138	18,833	694,330	15,342	429,161	75,765	71,502	20,732	608,878	20,732	158,662	20,732	158,662
$50,000 under $100,000	8,036	531,303	5,949	226,878	7,308	481,684	5,537	216,383	32,398	30,293	8,036	438,857	8,025	155,516	8,036	155,889
$100,000 under $200,000	1,521	198,574	1,116	60,296	1,348	174,992	1,059	58,236	5,586	4,950	1,516	165,737	1,510	76,787	1,518	77,188
$200,000 under $500,000	300	86,843	232	17,204	259	74,197	215	16,597	1,085	932	299	69,358	297	38,479	299	38,837
$500,000 under $1,000,000	40	26,158	34	3,265	34	22,493	30	2,469	144	121	40	22,609	40	14,029	40	14,231
$1,000,000 or more	18	30,891	16	1,514	16	26,860	15	1,509	74	60	18	25,713	18	16,687	18	17,269
Returns under $5,000	624,606	1,507,302	492,175	1,213,553	189,556	493,299	119,899	381,900	1,241,582	1,094,273	315,035	442,185	309,262	66,218	309,278	66,376
Returns $5,000 under $10,000	486,400	3,582,846	454,494	3,264,467	313,994	2,412,142	290,737	2,165,031	1,389,666	1,346,532	481,920	2,009,286	479,910	331,360	479,912	331,365
Returns $10,000 under $15,000	327,126	4,009,788	316,267	3,767,099	295,503	3,640,964	287,581	3,446,845	1,179,292	1,162,766	326,172	2,535,329	325,922	446,491	325,923	446,522
Returns $15,000 or more	232,910	5,465,227	210,930	4,020,905	218,837	5,089,912	201,202	3,859,524	852,033	827,367	232,723	4,070,570	232,563	1,004,983	232,585	1,006,959
MONTANA																
Total	241,612	1,841,025	203,283	1,429,534	144,295	1,454,190	120,245	1,122,984	673,237	642,285	190,452	1,099,620	186,807	205,086	186,808	205,228
Under $1,000	18,491	-5,927	11,797	11,927	7,768	-10,715	5,620	12,610	33,062	31,030	-	-	-	-	(*)	(*)
$1,000 under $2,000	25,769	36,035	21,734	32,060	5,540	8,468			35,965	33,004	(*)	(*)	(*)	(*)	11,879	1,039
$2,000 under $3,000	14,885	37,665	11,500	37,243	5,346	13,616	7,527	29,531	27,088	23,816	10,158	6,534	29,028	5,408		
$3,000 under $4,000	23,040	80,725	17,926	59,226	4,843	17,632			40,288	35,918	21,113	30,247			20,592	4,572
$4,000 under $5,000	24,441	113,061	18,976	80,862	9,428	43,119	5,685	20,529	55,757	49,154	21,725	50,011	21,122	7,959	21,122	7,959
$5,000 under $6,000	18,736	104,386	16,371	78,698	8,096	44,270	7,452	29,734	45,231	41,479	18,118	52,207	17,855	7,849	17,855	7,849
$6,000 under $7,000	8,603	56,732	7,741	46,549	7,782	51,633	7,122	42,670	24,402	24,255	8,293	30,985	8,144	4,713	8,144	4,713
$7,000 under $8,000	7,292	55,509	5,383	36,568	6,836	52,086	5,236	36,450	25,387	24,458	7,292	29,608	7,090	4,511	7,090	4,511
$8,000 under $9,000	15,025	128,570	14,762	125,531	9,549	82,036	9,286	79,735	52,208	50,486	15,025	74,357	14,971	12,458	14,971	12,458
$9,000 under $10,000	20,134	192,527	19,482	176,857	17,368	166,720	16,716	152,267	74,106	73,665	20,134	114,414	20,080	19,102	20,080	19,102
$10,000 under $11,000	12,877	134,529	12,335	119,906	11,933	124,810	11,453	110,290	48,170	47,961	12,877	79,721	12,876	13,350	12,876	13,350
$11,000 under $12,000	8,649	99,239	8,007	83,695	7,914	90,550	7,272	75,602	34,209	33,917	8,649	61,017	8,646	10,367	8,646	10,367
$12,000 under $13,000	7,757	95,792	7,265	72,569	7,611	93,955	7,119	71,091	32,948	32,801	7,757	56,878	7,757	9,672	7,757	9,672
$13,000 under $14,000	7,378	98,393	6,286	81,132	6,590	87,757	6,232	80,207	28,371	27,636	7,377	63,613	7,366	11,229	7,366	11,229
$14,000 under $15,000	5,630	80,457	5,197	69,759	5,630	80,457	5,197	69,759	21,395	21,395	5,630	55,471	5,630	9,942	5,630	9,942
$15,000 under $20,000	12,623	212,659	10,793	168,789	12,569	211,843	10,793	168,789	53,123	51,172	12,623	145,085	12,562	26,254	12,562	26,254
$20,000 under $25,000	4,628	102,688	3,988	73,027	4,267	94,631	3,812	69,023	20,205	19,960	4,628	72,892	4,628	13,793	4,628	13,793
$25,000 under $30,000	2,412	66,132	1,719	34,433	2,317	63,571	1,719	34,433	7,723	7,111	2,412	52,729	2,412	11,683	2,412	11,683
$30,000 under $50,000	2,510	94,914	1,650	28,078	2,245	85,868	1,649	28,077	10,845	10,511	2,466	75,564	2,466	19,288	2,466	19,291
$50,000 under $100,000	639	42,207	296	8,882	578	38,220	284	8,809	2,405	2,239	639	35,232	638	11,868	638	11,926
$100,000 under $200,000	81	10,870	64	3,125	73	9,800	60	2,757	307	280	81	8,659	81	3,784	81	3,853
$200,000 under $500,000																
$500,000 under $1,000,000	12	3,863	11	621	12	3,863	11	621	42	37	12	3,000	12	1,654	12	1,663
$1,000,000 or more																
Returns under $5,000	106,626	261,559	81,933	221,318	32,925	72,120	18,832	62,671	192,160	172,922	56,439	88,188	53,593	13,570	53,594	13,573
Returns $5,000 under $10,000	69,790	537,725	63,739	464,202	49,631	396,745	45,812	340,855	221,334	214,343	68,862	301,572	68,140	48,632	68,140	48,632
Returns $10,000 under $15,000	42,291	508,409	39,090	427,060	39,678	477,529	37,273	406,949	165,093	163,710	42,290	316,699	42,275	54,559	42,275	54,559
Returns $15,000 or more	22,905	533,332	18,521	316,954	22,061	507,797	18,328	312,508	94,650	91,310	22,861	393,162	22,799	88,325	22,799	88,464

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEBRASKA																
Total	552,083	4,355,593	412,602	3,272,664	337,775	3,507,719	267,075	2,605,119	1,580,191	1,490,150	431,696	2,589,975	420,268	506,745	420,290	507,673
Under $1,000	39,133	-10,855	28,764	24,097	8,310	-20,123	1,958	5,284	68,148	61,055	-	-	-	-	9,334	281
$1,000 under $2,000	53,858	77,096	47,573	64,261	7,630	10,697	4,729	7,134	82,044	75,329	(*)	(*)	(*)	(*)		
$2,000 under $3,000	49,091	116,376	34,354	68,424	17,753	43,030	12,344	22,353	96,418	86,204	30,914	17,420	29,835	2,301	29,835	2,301
$3,000 under $4,000	67,150	234,362	48,787	163,542	26,412	94,730	13,047	42,843	146,839	127,440	53,959	72,344	51,106	10,577	51,106	10,577
$4,000 under $5,000	34,135	152,420	22,662	91,759	21,444	95,241	12,699	49,052	96,383	89,083	31,229	52,117	28,001	7,233	28,001	7,233
$5,000 under $6,000	25,712	142,939	21,583	115,742	16,796	92,023	12,843	72,706	81,738	80,273	23,051	58,661	22,293	9,067	22,293	9,067
$6,000 under $7,000	27,014	178,924	22,986	139,037	21,585	142,458	17,736	104,297	83,698	75,830	27,014	86,359	25,917	13,046	25,917	13,046
$7,000 under $8,000	31,405	234,518	26,017	184,481	23,376	175,475	18,432	128,613	90,436	82,196	31,402	133,789	30,440	21,468	30,441	21,489
$8,000 under $9,000	28,226	238,145	24,897	202,363	23,119	193,322	20,083	163,197	113,720	112,974	28,226	116,212	27,790	18,569	27,790	18,569
$9,000 under $10,000	34,241	370,951	30,428	321,743	27,728	261,689	25,229	227,293	114,672	112,336	39,289	235,708	38,968	40,275	38,969	40,292
$10,000 under $11,000	25,890	272,026	24,968	248,181	21,914	230,405	21,042	209,339	102,857	102,404	25,890	152,202	25,819	25,762	25,819	25,762
$11,000 under $12,000	20,521	237,765	18,427	197,613	18,486	214,118	16,615	178,666	76,313	74,650	20,449	148,627	20,327	25,202	20,327	25,202
$12,000 under $13,000	20,065	249,622	18,637	224,535	17,422	217,797	16,825	208,366	80,964	80,226	20,065	155,150	20,065	27,180	20,065	27,180
$13,000 under $14,000	16,018	215,636	14,262	155,411	15,363	206,710	13,598	149,605	63,130	59,104	16,018	141,400	15,947	24,911	15,947	24,911
$14,000 under $15,000	11,870	171,627	9,948	135,516	10,360	149,713	8,740	120,803	39,915	37,952	11,870	118,769	11,799	21,537	11,799	21,537
$15,000 under $20,000	36,692	622,618	32,317	496,200	35,932	609,829	31,699	488,329	144,964	140,648	36,692	432,956	36,642	80,216	36,642	80,216
$20,000 under $25,000	16,654	237,072	8,497	164,962	9,919	220,191	8,146	155,863	39,180	37,993	10,659	176,367	10,655	35,921	10,655	35,921
$25,000 under $30,000	7,201	196,957	5,646	116,204	6,440	177,297	5,492	115,722	26,514	24,947	7,201	152,665	7,201	33,872	7,201	33,872
$30,000 under $50,000	5,591	210,644	4,119	93,739	5,243	198,098	4,070	92,815	21,707	19,819	5,578	168,680	5,577	43,487	5,590	43,614
$50,000 under $100,000	2,171	143,388	1,493	50,312	2,163	135,264	1,471	48,886	9,086	8,329	2,171	116,642	2,169	40,063	2,169	40,128
$100,000 under $200,000	337	42,627	252	11,753	313	39,423	235	11,139	1,256	1,168	337	35,751	337	15,970	337	16,068
$200,000 under $500,000	47	13,523	39	2,056	41	11,721	36	2,011	180	165	47	10,881	47	5,885	47	6,010
$500,000 under $1,000,000	6	8,611	6	753	6	8,611	6	753	29	25	6	6,365	6	4,082	6	4,397
$1,000,000 or more																
Returns under $5,000	243,367	569,399	182,140	412,083	81,549	223,574	44,777	126,715	489,832	439,111	125,731	142,790	118,269	20,231	118,276	20,393
Returns $5,000 under $10,000	151,648	1,163,477	131,911	963,346	112,604	864,966	94,323	696,108	484,264	463,609	148,982	630,729	145,408	102,426	145,410	102,464
Returns $10,000 under $15,000	94,364	1,146,870	86,182	961,255	83,015	1,018,742	74,820	866,778	363,179	354,336	94,232	716,148	93,957	124,593	93,957	124,593
Returns $15,000 or more	62,704	1,476,046	52,369	935,980	40,607	1,400,435	51,155	915,516	242,916	233,094	62,691	1,100,308	62,634	259,496	62,647	260,227
NEVADA																
Total	231,522	2,078,443	214,846	1,777,054	121,221	1,601,321	113,343	1,364,370	601,142	578,224	183,359	1,319,234	183,157	280,753	183,179	281,620
Under $1,000	27,893	-33,467	24,390	14,902	1,433	-12,663	806	2,582	35,757	35,095	-	-	-	-	(*)	(*)
$1,000 under $2,000	18,620	26,391	15,844	16,237	(*)	(*)	(*)	(*)	32,008	27,910	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$3,000 under $4,000	24,819	87,476	20,914	97,036	7,585	30,167	5,014	20,000	36,554	36,371	28,907	41,810	28,771	6,147	28,771	6,147
$4,000 under $5,000	8,921	39,751							20,552	16,455						
$5,000 under $6,000	9,514	51,983	17,816	107,239	6,297	38,012	5,950	36,818	22,713	22,553	9,015	24,867	9,015	4,079	9,015	4,079
$6,000 under $7,000	8,649	55,996							17,639	17,639	8,649	34,713	8,597	5,857	8,597	5,857
$7,000 under $8,000	14,536	107,706	14,451	108,628	10,487	76,481	10,352	77,091	47,801	38,115	14,534	55,144	14,534	9,049	14,534	9,049
$8,000 under $9,000	12,994	108,374	12,731	103,675	7,643	63,701	7,380	59,973	47,388	47,388	12,994	54,809	12,994	9,070	12,994	9,070
$9,000 under $10,000	12,325	116,461	11,951	116,102	7,157	66,792	6,783	64,179	39,906	39,906	12,325	67,842	12,325	12,058	12,325	12,058
$10,000 under $11,000	11,619	122,268	11,456	123,033	10,231	107,866	10,068	107,920	40,247	39,621	11,619	72,951	11,619	12,506	11,619	12,506
$11,000 under $12,000	10,863	123,927	10,207	115,627	8,192	93,691	8,191	92,682	35,218	35,216	10,860	77,235	10,860	13,791	10,861	13,814
$12,000 under $13,000	7,974	100,384	7,569	91,001	7,474	100,384	7,569	91,001	26,122	25,987	7,974	62,086	7,974	10,778	7,974	10,778
$13,000 under $14,000	9,330	126,084	8,118	120,403	8,703	117,678	8,491	111,997	34,134	32,748	9,330	81,492	9,330	14,500	9,330	14,500
$14,000 under $15,000	3,658	53,098	3,442	41,187	3,636	52,700	3,442	41,187	11,270	11,135	3,658	38,590	3,658	7,114	3,658	7,114
$15,000 under $20,000	23,940	404,998	22,877	368,776	22,535	381,999	21,986	355,700	86,537	86,376	23,940	274,546	23,940	52,127	23,940	52,170
$20,000 under $25,000	7,849	170,842	7,333	147,566	7,738	163,406	7,023	141,334	26,590	25,769	7,849	129,385	7,847	26,521	7,849	26,525
$25,000 under $30,000	2,677	74,942	2,541	51,246	2,367	66,691	2,231	46,402	9,853	9,671	2,677	56,509	2,677	12,883	2,677	12,885
$30,000 under $50,000	3,662	138,878	3,269	83,995	3,273	123,614	2,951	78,081	12,248	11,995	3,660	111,003	3,650	29,759	3,662	29,889
$50,000 under $100,000	1,236	81,879	820	24,871	1,063	69,950	734	23,835	4,758	4,531	1,234	68,637	1,232	23,086	1,234	23,162
$100,000 under $200,000	281	36,403	164	10,475	235	30,638	145	9,204	1,043	974	280	30,126	280	13,677	280	13,826
$200,000 under $500,000	62	17,819	44	2,897	55	15,905	41	2,705	207	181	61	14,635	61	7,923	62	8,062
$500,000 under $1,000,000	10	6,702	4	600	5	3,304	4	600	35	31	10	5,454	10	3,269	10	3,492
$1,000,000 or more	5	9,027	5	474	2	2,530	2	143	17	12	5	8,085	5	5,221	5	5,272
Returns under $5,000	56,282	170,391	74,043	157,259	13,834	25,980	10,000	23,518	137,416	128,376	42,685	51,123	42,549	7,436	42,553	7,512
Returns $5,000 under $10,000	58,068	440,800	56,944	435,645	31,584	244,986	30,465	238,062	175,447	165,601	57,517	237,375	57,465	40,113	57,465	40,113
Returns $10,000 under $15,000	43,444	525,761	41,792	471,252	38,730	472,320	37,761	444,788	146,991	144,707	43,441	332,355	43,441	58,088	43,442	58,711
Returns $15,000 or more	33,722	941,491	37,057	690,898	37,073	858,037	35,117	658,004	141,288	139,540	39,716	698,381	39,702	174,466	39,719	175,282

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW HAMPSHIRE																
Total	281,494	2,342,051	256,477	1,930,624	149,542	1,813,158	141,430	1,553,360	715,456	689,969	219,909	1,483,572	217,990	300,085	218,012	300,382
Under $1,000	25,270	8,894	23,527	14,943	821	-4,413	(*)	(*)	31,153	30,283	-	-	-	-	(*)	(*)
$1,000 under $2,000	34,246	50,021	32,087	45,616	(*)	(*)			41,414	41,301	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	17,654	46,340	24,797	73,794	6,538	22,257	6,913	21,885	25,035	19,060	17,127	11,566	15,386	1,619	15,386	1,619
$3,000 under $4,000	14,862	50,287							31,860	30,827	12,237	18,196	12,237	2,720	12,237	2,720
$4,000 under $5,000	16,620	74,810	16,281	65,918	4,493	20,716	4,205	17,741	35,458	33,605	14,329	29,028	14,329	4,646	14,329	4,646
$5,000 under $6,000	24,296	132,295	32,010	179,331	14,430	81,437	25,436	157,728	50,736	47,255	22,556	73,985	22,443	12,125	22,443	12,125
$6,000 under $7,000	9,983	66,977							23,189	23,189	9,983	40,805	9,983	6,919	9,983	6,919
$7,000 under $8,000	13,831	106,317	13,152	94,532	12,091	92,931			42,395	39,899	13,831	61,936	13,831	10,072	13,831	10,072
$8,000 under $9,000	11,365	94,720	9,512	67,842	7,885	65,785	7,772	54,138	35,019	35,019	11,365	56,149	11,365	9,456	11,365	9,456
$9,000 under $10,000	19,370	183,451	17,113	161,473	15,889	150,526	15,373	144,793	56,431	52,950	19,370	112,913	19,370	19,252	19,370	19,252
$10,000 under $11,000	15,545	163,513	15,153	152,833	14,273	150,063	13,881	142,167	51,132	50,322	15,545	102,143	15,483	17,433	15,483	17,433
$11,000 under $12,000	11,318	129,546	11,125	121,658	10,599	121,056	10,468	114,096	39,646	39,506	11,318	82,238	11,318	14,234	11,318	14,234
$12,000 under $13,000	17,069	213,584	16,706	195,850	15,797	197,892	15,434	188,606	64,516	63,836	17,069	135,763	17,069	23,947	17,069	23,947
$13,000 under $14,000	10,835	146,863	9,564	127,881	9,448	127,914	8,814	118,558	41,210	39,825	10,835	98,612	10,835	17,943	10,835	17,943
$14,000 under $15,000	4,745	68,428	4,674	67,135	3,852	55,408	3,851	53,834	15,995	15,995	4,745	48,482	4,744	9,241	4,744	9,241
$15,000 under $20,000	21,678	371,402	20,176	320,998	19,909	341,932	19,072	309,741	78,992	78,196	21,678	266,843	21,678	51,598	21,678	51,598
$20,000 under $25,000	6,010	133,127	5,159	101,102	5,800	128,155	4,949	100,784	24,212	23,168	6,010	99,129	6,010	20,501	6,010	20,501
$25,000 under $30,000	1,766	47,380	1,534	38,397	1,342	36,047	1,158	29,227	7,233	7,114	1,766	37,242	1,766	8,721	1,766	8,721
$30,000 under $50,000	2,927	104,335	2,270	52,696	2,329	81,598	1,860	51,070	10,988	10,274	2,927	82,160	2,927	21,997	2,927	21,997
$50,000 under $100,000	1,900	113,015	1,471	39,779	1,813	107,486	1,427	38,282	8,037	7,619	1,900	94,538	1,898	31,899	1,898	31,899
$100,000 under $200,000	164	20,333	136	7,335	151	18,677	128	7,309	679	620	164	16,757	164	7,465	164	7,533
$200,000 under $500,000	33	9,485	24	1,098	29	8,257	23	975	107	89	33	7,732	33	4,130	33	4,222
$500,000 under $1,000,000	4	2,734	3	222	4	2,734	3	222	11	9	4	2,262	4	1,407	4	1,414
$1,000,000 or more	3	4,193	3	190	3	4,193	3	190	8	8	3	4,136	3	2,624	3	2,735
Returns under $5,000	108,652	230,352	96,692	200,272	13,898	41,066	11,778	41,640	164,920	155,076	48,807	59,746	47,066	9,122	47,088	9,140
Returns $5,000 under $10,000	78,845	583,760	71,787	503,179	50,295	390,679	48,581	356,659	207,770	198,312	77,105	345,788	76,992	57,824	76,992	57,824
Returns $10,000 under $15,000	59,512	721,934	57,222	665,357	53,969	652,334	52,448	617,261	212,499	209,484	59,512	467,237	59,449	82,798	59,449	82,798
Returns $15,000 or more	34,485	806,005	30,776	561,817	31,380	729,081	28,623	537,800	130,267	127,097	34,485	610,801	34,483	150,342	34,483	150,621
NEW JERSEY																
Total	2,837,104	28,871,661	2,581,774	24,405,168	1,574,834	22,517,061	1,436,453	19,019,631	7,750,376	7,338,597	2,336,620	18,396,476	2,324,998	3,937,484	2,325,041	3,943,941
Under $1,000	223,237	59,796	201,367	130,257	11,069	-42,242	6,358	23,980	270,559	260,222	-	-	-	-	19	224
$1,000 under $2,000	188,692	278,461	163,718	228,348	23,457	34,498	13,946	18,429	271,811	235,545	36,192	5,339	36,192	748	36,192	748
$2,000 under $3,000	180,837	443,434	162,199	360,453	29,676	73,982	27,377	52,638	303,070	260,407	133,744	92,183	129,809	12,833	129,809	12,833
$3,000 under $4,000	167,839	587,452	126,192	389,039	57,970	206,933	32,654	83,773	376,022	290,250	126,585	172,364	126,585	25,966	126,585	25,966
$4,000 under $5,000	169,900	777,771	143,345	628,593	36,195	164,714	26,702	101,755	367,704	328,999	155,261	329,607	153,068	52,340	153,068	52,340
$5,000 under $6,000	152,184	835,373	132,103	654,678	64,265	351,323	51,047	244,961	386,753	339,872	146,487	385,636	142,651	61,862	142,651	61,862
$6,000 under $7,000	150,964	979,272	141,352	879,309	58,306	378,885	53,461	326,729	366,082	352,447	142,505	535,302	142,368	90,885	142,368	90,885
$7,000 under $8,000	133,129	997,148	119,125	869,588	74,914	561,955	67,666	493,356	376,473	365,240	130,692	536,501	130,563	89,693	130,563	89,693
$8,000 under $9,000	148,597	1,261,463	137,913	1,120,509	91,107	780,653	83,382	674,460	422,321	400,123	144,626	726,274	144,473	123,954	144,473	123,954
$9,000 under $10,000	159,824	1,523,082	151,955	1,401,524	111,889	1,063,861	104,858	965,152	466,969	453,732	159,823	926,424	159,771	161,042	159,771	161,042
$10,000 under $11,000	129,509	1,358,470	121,827	1,232,720	94,586	992,922	88,439	892,854	412,088	395,307	129,445	829,964	128,771	145,778	128,771	145,778
$11,000 under $12,000	137,422	1,574,053	131,880	1,459,674	111,768	1,283,555	108,234	1,210,497	473,800	467,648	137,422	934,608	137,410	164,718	137,410	164,718
$12,000 under $13,000	112,972	1,410,538	110,439	1,322,908	96,336	1,204,541	94,121	1,127,069	409,303	404,321	112,950	856,182	112,950	151,856	112,950	151,894
$13,000 under $14,000	114,494	1,542,689	111,247	1,475,867	99,308	1,336,831	96,464	1,282,282	408,095	402,439	114,429	990,754	114,277	179,712	114,277	179,712
$14,000 under $15,000	95,602	1,383,482	93,739	1,289,769	82,058	1,187,726	80,920	1,114,093	338,303	333,270	94,929	904,086	94,929	167,650	94,929	167,650
$15,000 under $20,000	310,040	5,330,813	295,916	4,861,204	285,283	4,908,426	274,869	4,534,318	1,118,988	1,095,614	309,954	3,672,779	309,608	705,748	309,618	705,771
$20,000 under $25,000	128,288	2,835,515	120,152	2,485,922	119,444	2,638,910	113,083	2,362,345	464,884	455,302	128,060	2,065,855	128,060	429,798	128,061	429,820
$25,000 under $30,000	51,071	1,385,291	47,521	1,167,711	49,173	1,334,408	45,962	1,139,204	199,059	195,286	51,071	1,029,334	51,070	228,623	51,070	228,659
$30,000 under $50,000	57,630	2,142,463	49,731	1,452,255	54,714	2,033,488	47,619	1,409,165	218,557	209,035	57,603	1,648,749	57,602	426,435	57,607	426,570
$50,000 under $100,000	20,321	1,333,192	16,416	721,978	19,071	1,251,135	15,817	699,182	81,670	77,117	20,300	1,078,910	20,300	375,701	20,306	376,409
$100,000 under $200,000	3,701	479,695	2,962	209,138	3,476	450,217	2,837	202,645	14,738	13,663	3,694	396,294	3,693	180,035	3,693	181,284
$200,000 under $500,000	714	200,548	564	50,269	646	180,614	529	47,742	2,623	2,314	712	163,861	712	89,308	713	90,527
$500,000 under $1,000,000	98	66,707	77	6,590	87	58,993	75	6,534	363	318	97	53,177	97	32,229	98	33,037
$1,000,000 or more	39	84,952	34	6,865	36	80,733	33	6,468	141	126	39	62,292	39	40,569	39	42,565
Returns under $5,000	930,505	2,146,914	796,821	1,736,690	158,367	437,886	107,037	280,574	1,589,166	1,375,423	451,782	599,492	445,654	91,887	445,673	92,111
Returns $5,000 under $10,000	744,698	5,596,337	682,448	4,925,608	400,481	3,136,678	360,414	2,704,657	2,018,598	1,911,414	724,133	3,110,138	719,826	527,437	719,826	527,437
Returns $10,000 under $15,000	589,999	7,269,233	569,132	6,780,937	484,056	6,005,575	468,178	5,626,795	2,041,589	2,002,985	589,175	4,515,593	588,337	809,714	588,337	809,753
Returns $15,000 or more	571,902	13,859,177	533,373	10,961,932	531,930	12,936,926	500,824	10,407,603	2,101,023	2,048,775	571,530	10,171,252	571,181	2,508,446	571,205	2,514,644

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW MEXICO																
Total	338,936	2,553,997	311,328	2,175,304	188,440	1,979,847	168,077	1,674,958	920,964	897,520	245,956	1,495,654	245,707	292,671	245,747	293,379
Under $1,000	39,922	-1,141	34,814	23,385	10,106	-15,809	5,616	7,949	65,426	63,885	-	-	-	-	7	51
$1,000 under $2,000	34,928	56,355	32,287	51,864	6,028	10,543	9,772	22,210	50,926	48,321	6,381	345	6,381	50	6,382	62
$2,000 under $3,000	25,094	62,116	20,829	48,459	8,711	22,415			51,976	45,042	16,635	9,875	16,635	1,404	16,635	1,404
$3,000 under $4,000	25,780	89,370	21,928	74,402	9,266	31,418	7,676	25,382	70,705	65,952	18,187	23,793	18,117	3,569	18,117	3,569
$4,000 under $5,000	32,317	140,368	31,121	132,513	8,336	37,000	7,414	31,911	57,926	57,652	30,288	64,422	30,288	10,341	30,288	10,341
$5,000 under $6,000	16,632	91,711	16,044	84,088	12,466	68,795	11,878	60,507	52,280	52,257	12,466	38,143	12,465	6,043	12,465	6,043
$6,000 under $7,000	25,230	163,357	24,783	157,530	17,282	112,659	17,001	107,422	84,534	84,534	23,282	66,603	23,239	10,565	23,239	10,565
$7,000 under $8,000	14,067	107,249	13,748	101,979	8,232	62,777	7,913	62,634	48,399	48,399	13,793	52,690	13,793	8,602	13,793	8,602
$8,000 under $9,000	13,301	112,114	12,718	108,769	9,341	78,204	8,758	75,123	32,220	32,151	13,276	71,350	13,275	12,322	13,276	12,334
$9,000 under $10,000	19,369	183,404	19,118	174,748	13,189	124,250	13,007	121,333	51,441	51,441	19,369	117,501	19,299	20,569	19,299	20,569
$10,000 under $11,000	11,173	117,929	11,007	113,805	10,513	110,825	10,359	107,197	42,538	42,538	11,173	69,101	11,161	11,615	11,173	11,627
$11,000 under $12,000	14,008	160,626	12,188	133,777	11,249	129,478	10,725	117,822	44,240	42,280	14,008	100,859	14,008	17,723	14,008	17,723
$12,000 under $13,000	13,599	169,984	12,892	151,547	13,528	169,101	12,892	151,547	57,991	56,031	13,599	99,157	13,599	16,915	13,599	16,915
$13,000 under $14,000	5,155	69,547	4,779	59,509	4,752	64,058	4,446	58,210	18,444	18,442	5,155	43,252	5,155	7,810	5,155	7,810
$14,000 under $15,000	8,486	123,118	8,277	115,235	7,768	112,553	7,559	107,348	38,058	37,684	8,474	78,362	8,474	14,320	8,474	14,320
$15,000 under $20,000	21,705	370,174	20,233	319,516	20,071	343,184	18,834	300,133	81,047	79,787	21,702	256,046	21,700	48,768	21,702	48,784
$20,000 under $25,000	9,804	216,269	8,432	169,586	9,459	208,948	8,183	165,450	39,179	38,500	9,804	154,975	9,800	31,445	9,804	31,654
$25,000 under $30,000	4,435	121,802	3,657	91,624	4,391	120,598	3,657	91,624	17,043	16,667	4,435	90,999	4,435	20,325	4,435	20,325
$30,000 under $50,000	2,647	94,172	1,592	35,283	2,551	90,602	1,543	34,323	11,607	11,371	2,647	73,779	2,611	18,120	2,623	18,198
$50,000 under $100,000	1,074	70,763	735	22,725	1,012	66,678	710	22,323	4,254	3,936	1,073	57,661	1,063	19,338	1,064	19,464
$100,000 under $200,000	175	23,009	120	3,672	156	20,327	109	3,255	608	543	175	18,469	175	8,334	175	8,417
$200,000 under $500,000	32	8,575	24	1,028	30	8,118	23	995	111	96	32	6,951	32	3,628	32	3,736
$500,000 under $1,000,000	3	3,125	2	260	3	3,125	2	260	11	11	2	1,323	2	866	2	866
$1,000,000 or more																
Returns under $5,000	158,041	347,068	140,979	330,624	42,447	85,567	30,478	87,453	296,959	280,852	71,491	98,435	71,421	15,364	71,429	15,426
Returns $5,000 under $10,000	88,599	657,834	86,411	627,114	60,510	446,684	58,557	427,018	268,874	268,782	82,186	346,287	82,071	58,101	82,072	58,113
Returns $10,000 under $15,000	52,421	641,204	49,143	573,872	47,810	586,014	45,981	542,123	201,271	196,975	52,409	390,730	52,397	68,383	52,409	68,395
Returns $15,000 or more	39,875	907,890	34,795	643,694	37,673	861,581	33,061	618,361	153,860	150,911	39,870	660,202	39,818	150,824	39,837	151,445
NEW YORK																
Total	6,924,945	70,079,844	6,283,450	57,891,421	3,569,479	51,047,364	3,252,729	42,057,809	18,272,423	17,379,900	5,776,238	43,313,644	5,757,223	9,366,349	5,757,506	9,390,034
Under $1,000	444,320	30,620	393,240	267,024	27,095	-138,440	12,656	39,086	559,572	528,314	-	-	-	-	88	1,305
$1,000 under $2,000	540,858	804,700	472,095	680,857	42,132	64,306	22,685	26,689	751,796	692,126	119,655	18,408	119,585	2,683	119,587	2,698
$2,000 under $3,000	467,996	1,160,205	378,894	897,788	89,615	224,857	58,463	127,779	837,663	710,785	329,679	225,503	329,230	32,918	329,230	32,918
$3,000 under $4,000	356,581	1,250,283	267,187	930,872	97,638	343,382	60,171	204,084	763,725	646,970	285,408	369,303	274,278	53,721	274,278	53,721
$4,000 under $5,000	410,999	1,844,810	358,315	1,485,074	148,495	669,157	121,380	483,635	919,313	833,873	367,668	753,007	365,082	118,327	365,082	118,327
$5,000 under $6,000	469,047	2,580,131	426,496	2,281,788	160,548	885,442	137,584	718,000	1,062,270	1,008,864	451,135	1,274,840	449,688	206,457	449,688	206,457
$6,000 under $7,000	397,957	2,590,425	366,438	2,269,938	180,571	1,177,771	157,409	969,217	915,450	860,136	394,884	1,422,305	394,540	236,473	394,540	236,473
$7,000 under $8,000	438,263	3,273,711	405,672	2,880,256	197,971	1,476,183	179,267	1,246,562	1,123,700	1,062,033	435,023	1,888,883	432,692	322,205	432,692	322,205
$8,000 under $9,000	375,163	3,180,998	354,684	2,893,359	206,965	1,765,632	191,966	1,565,854	1,091,743	1,067,118	374,587	1,851,011	374,380	320,719	374,380	320,719
$9,000 under $10,000	365,301	3,467,263	347,079	3,120,214	229,603	2,186,546	222,397	1,970,866	1,087,238	1,054,626	362,951	2,090,524	362,873	366,957	362,875	366,985
$10,000 under $11,000	320,156	3,362,193	301,813	3,010,072	213,787	2,245,295	199,954	2,007,349	994,053	963,790	320,006	2,026,381	320,004	359,610	320,005	359,624
$11,000 under $12,000	320,898	3,686,905	306,878	3,350,792	232,983	2,681,086	224,949	2,470,966	994,117	964,510	320,896	2,296,702	320,895	411,573	320,897	411,578
$12,000 under $13,000	271,838	3,386,049	263,360	3,155,135	212,227	2,644,691	206,171	2,472,319	893,965	876,475	271,180	2,133,148	271,088	384,985	271,088	384,985
$13,000 under $14,000	249,278	3,366,461	241,707	3,148,344	202,335	2,735,106	196,610	2,580,313	849,180	833,568	248,934	2,157,697	248,921	396,032	248,934	396,035
$14,000 under $15,000	213,475	3,093,389	207,462	2,875,655	177,134	2,568,460	172,208	2,396,017	757,149	743,838	213,475	1,986,694	213,475	368,136	213,475	368,136
$15,000 under $20,000	674,585	11,535,933	644,531	10,460,126	598,722	10,257,266	580,246	9,465,236	2,426,168	2,374,110	673,774	7,687,689	673,622	1,474,492	673,629	1,474,586
$20,000 under $25,000	269,118	5,952,381	254,329	5,144,656	243,166	5,379,763	232,751	4,746,414	963,126	937,872	268,873	4,168,340	268,860	861,152	268,884	861,414
$25,000 under $30,000	126,044	3,427,654	115,787	2,775,679	114,866	3,123,812	108,706	2,625,771	471,398	454,603	125,918	2,412,481	125,918	531,991	125,925	532,192
$30,000 under $50,000	143,059	5,341,455	123,531	3,668,930	131,188	4,883,729	116,875	3,501,587	544,352	521,127	142,592	3,828,051	142,533	969,317	142,569	969,956
$50,000 under $100,000	54,866	3,638,525	42,967	1,806,439	49,356	3,268,195	40,148	1,704,989	211,163	196,325	54,608	2,624,678	54,591	884,922	54,615	887,061
$100,000 under $200,000	11,425	1,525,735	8,438	559,865	9,966	1,327,190	7,825	524,687	42,008	37,475	11,322	1,065,346	11,309	470,302	11,357	474,076
$200,000 under $500,000	3,048	871,087	2,093	183,238	2,562	729,656	1,904	170,121	10,906	9,387	3,008	585,388	2,999	313,378	3,023	319,358
$500,000 under $1,000,000	476	327,546	315	30,448	398	273,150	286	29,411	1,705	1,427	472	219,900	471	133,028	473	136,211
$1,000,000 or more	194	381,385	139	14,874	149	275,129	118	10,857	663	548	190	227,365	189	146,970	192	153,014
Returns under $5,000	2,220,754	5,090,617	1,869,731	4,261,615	404,982	1,163,261	275,355	881,274	3,832,069	3,412,068	1,102,410	1,366,221	1,088,175	207,649	1,088,265	208,968
Returns $5,000 under $10,000	2,045,731	15,092,529	1,900,369	13,445,554	975,658	7,491,575	888,623	6,470,500	5,280,401	5,052,777	2,018,580	8,527,564	2,014,173	1,452,811	2,014,175	1,452,839
Returns $10,000 under $15,000	1,375,645	16,894,996	1,321,220	15,539,998	1,038,466	12,874,639	999,892	11,926,964	4,488,464	4,382,181	1,374,491	10,600,622	1,374,383	1,920,336	1,374,399	1,920,357
Returns $15,000 or more	1,282,815	33,001,702	1,192,130	24,644,254	1,150,373	29,517,889	1,088,859	22,779,070	4,671,489	4,532,874	1,280,757	22,819,237	1,280,492	5,785,553	1,280,667	5,807,868

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NORTH CAROLINA																
Total	1,765,924	13,905,389	1,607,021	11,856,757	1,019,103	10,982,931	922,120	9,332,462	4,776,249	4,644,945	1,429,839	8,067,983	1,420,945	1,585,297	1,420,976	1,587,872
Under $1,000	128,941	47,813	114,723	76,589	14,760	-14,636	6,743	11,551	171,682	163,217	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	141,730	212,547	123,982	197,817	15,335	24,728	9,523	33,350	212,848	199,199	34,448	4,150	34,448	588	34,448	588
$2,000 under $3,000	147,[illegible]	[illegible],741	12[illegible],955	327,[illegible]94	31,504	79,172	20,720	58,436	245,421	234,934	113,229	84,825	112,671	14,203	112,671	14,263
$3,000 under $4,000	141,[illegible]	[illegible],[illegible]25	140,[illegible]25	484,[illegible]44	71,333	248,104	54,112	186,624	375,715	350,780	121,031	171,724	120,[illegible]01	25,[illegible]80	120,601	25,980
$4,000 under $5,000	134,[illegible]24	744,[illegible]20	141,348	627,081	65,949	297,861	54,606	237,675	379,473	363,227	151,079	303,160	140,[illegible]74	46,[illegible]32	140,[illegible]02	46,780
$5,000 under $6,000	124,[illegible]25	683,667	109,[illegible]22	544,753	64,[illegible]3	353,750	51,914	271,746	369,[illegible]19	352,[illegible]1	118,369	230,458	114,[illegible]23	45,[illegible]49	114,[illegible]25	45,767
$6,000 under $7,000	111,624	719,029	97,844	604,146	61,762	398,593	55,054	330,401	320,032	310,700	109,412	353,786	109,205	57,325	109,205	57,325
$7,000 under $8,000	96,853	719,343	92,080	676,290	64,432	478,221	62,062	449,619	318,513	316,043	96,799	375,508	96,473	61,560	96,473	61,560
$8,000 under $9,000	95,970	806,315	91,592	732,448	79,415	669,467	75,156	595,799	293,856	293,298	95,686	461,407	95,621	76,022	95,621	76,022
$9,000 under $10,000	1[illegible],[illegible]28	1,[illegible]3,731	134,[illegible]42	[illegible]69,[illegible]33	92,744	874,107	88,902	829,066	353,667	349,644	108,128	606,756	108,128	102,229	108,128	102,229
$10,000 under $11,000	84,221	884,152	83,264	848,340	73,186	768,863	72,509	739,240	289,765	288,750	84,218	534,086	84,154	91,021	84,154	91,021
$11,000 under $12,000	68,368	786,215	64,871	718,012	67,288	774,151	63,856	708,956	243,332	238,865	67,654	492,512	67,654	84,318	67,654	84,318
$12,000 under $13,000	61,580	706,842	58,791	708,995	59,359	739,449	57,284	683,173	214,467	213,733	61,580	482,262	61,579	82,447	61,579	82,447
$13,000 under $14,000	48,651	658,514	46,167	608,826	44,991	609,150	43,220	574,895	179,596	176,374	48,651	418,753	48,650	74,774	48,650	74,774
$14,000 under $15,000	45,344	660,[illegible]3	44,[illegible]53	624,343	45,263	652,172	44,[illegible]55	624,393	171,[illegible]4	170,703	45,243	417,353	45,[illegible]23	74,[illegible]8	45,[illegible]23	74,488
$15,000 under $20,000	102,221	1,754,458	95,761	1,535,282	97,801	1,679,159	93,914	1,506,688	366,345	361,480	101,814	1,190,582	101,813	225,131	101,813	225,131
$20,000 under $25,000	36,017	7[illegible],[illegible]60	33,[illegible]76	644,088	33,526	735,[illegible]35	31,794	616,[illegible]52	128,283	124,785	36,017	568,[illegible]75	35,[illegible]63	115,413	35,[illegible]63	115,413
$25,000 under $30,000	13,474	367,[illegible]49	12,[illegible]31	262,[illegible]77	13,052	356,027	11,862	258,391	48,838	47,198	13,474	274,046	13,474	59,938	13,474	59,938
$30,000 under $50,000	10,011	399,080	12,200	366,[illegible]10	14,920	559,275	12,722	346,783	58,243	56,192	15,830	459,[illegible]02	15,[illegible]32	118,[illegible]00	15,[illegible]05	118,631
$50,000 under $100,000	7,537	487,889	5,813	206,063	7,075	459,291	5,573	202,192	29,956	28,670	7,537	384,625	7,527	131,687	7,527	131,871
$100,000 under $200,000	1,179	152,123	904	49,335	1,080	138,488	837	46,099	4,439	4,036	1,173	120,344	1,173	53,900	1,178	54,324
$200,000 under $500,000	215	60,428	178	12,504	197	55,197	169	11,958	796	690	213	47,061	213	25,317	214	25,821
$500,000 under $1,000,000	34	23,472	30	1,876	29	20,506	26	1,856	128	110	34	17,552	34	10,399	34	10,941
$1,000,000 or more	10	17,782	9	559	9	14,901	9	559	41	41	10	14,297	10	9,457	10	10,146
Returns under $5,000	744,[illegible]62	1,[illegible]44,[illegible]49	652,[illegible]38	1,713,225	138,[illegible]81	635,229	150,704	527,[illegible]95	1,385,139	1,311,357	420,[illegible]57	563,889	414,271	85,[illegible]23	414,281	85,701
Returns $5,000 under $10,000	536,[illegible]60	3,[illegible]52,[illegible]42	445,[illegible]36	3,562,271	362,446	2,779,138	333,[illegible]28	2,47[illegible],631	1,[illegible]55,187	1,[illegible]21,[illegible]61	526,[illegible]34	2,087,[illegible]15	523,[illegible]00	342,[illegible]5	[illegible]23,452	342,903
Returns $10,000 under $15,000	309,214	3,755,798	297,646	3,538,566	290,087	3,549,785	281,422	3,33[illegible],65[illegible]	1,098,854	1,088,425	307,346	2,344,907	307,225	407,[illegible]48	307,225	407,048
Returns $15,000 or more	175,[illegible]48	4,253,[illegible]67	161,[illegible]01	3,[illegible]72,[illegible]94	167,[illegible]89	4,[illegible]18,774	156,[illegible]00	2,[illegible]1,477	[illegible]37,[illegible]69	[illegible]23,202	176,[illegible]02	3,071,273	175,[illegible]94	749,[illegible]41	176,[illegible]18	752,219
NORTH DAKOTA																
Total	212,780	1,467,516	167,142	1,050,970	120,630	1,124,602	93,119	798,490	605,304	585,030	166,081	818,984	153,725	147,899	153,734	148,000
Under $1,000	20,032	2,686	10,986	9,337	3,914	-7,105	4,686	8,013	35,084	32,021	-	-	-	-	(*)	(*)
$1,000 under $2,000	21,873	32,914	12,975	17,629	5,654	8,686			37,454	33,793	(*)	(*)	14,504	1,544	19,512	1,566
$2,000 under $3,000	24,[illegible]91	59,210	18,801	43,353	4,327	11,172	3,581	12,344	40,636	38,050	19,503	12,282				
$3,000 under $4,000	11,266	40,047	8,772	27,609	3,162	11,208			21,119	20,072	9,539	15,658	9,141	2,228	9,141	2,228
$4,000 under $5,000	22,033	97,979	19,173	71,522	11,238	50,362	8,900	26,904	44,036	43,106	20,952	43,816	16,729	6,182	16,729	6,182
$5,000 under $6,000	20,679	113,786	18,883	84,067	13,496	74,439	11,962	61,249	66,957	63,864	20,405	44,311	19,394	6,395	19,394	6,395
$6,000 under $7,000	9,823	62,588	8,767	34,865	7,210	46,414	4,198	20,569	37,296	36,286	9,547	25,885	8,332	3,560	8,332	3,560
$7,000 under $8,000	24,065	180,425	21,625	153,821	19,189	142,989	18,479	134,216	86,116	85,855	23,622	90,323	22,951	14,411	22,951	14,411
$8,000 under $9,000	3,462	29,084	2,389	18,833	2,803	23,600			12,940	12,940	3,462	15,252	3,054	2,058	3,054	2,058
$9,000 under $10,000	3,920	36,974	2,063	13,592	3,658	34,425	1,801	11,611	16,082	15,560	3,876	20,197	3,477	2,708	3,477	2,708
$10,000 under $11,000	9,605	100,130	8,614	83,685	6,601	69,339	5,610	54,690	30,413	30,140	9,605	64,780	9,605	11,175	9,605	11,175
$11,000 under $12,000	7,023	80,917	6,314	71,478	7,023	80,917	6,314	71,478	26,158	26,158	7,023	50,660	6,947	8,332	6,947	8,332
$12,000 under $13,000	9,848	122,512	8,901	106,560	9,033	112,306	8,325	99,454	44,495	43,756	9,848	71,159	9,696	11,658	9,696	11,658
$13,000 under $14,000	3,380	45,492	5,941	74,692	3,380	45,492	5,941	74,692	16,830	16,830	3,380	27,730	3,353	4,436	3,353	4,436
$14,000 under $15,000	3,116	45,038			3,115	45,023			11,814	11,813	3,116	29,898	3,108	5,224	3,108	5,224
$15,000 under $20,000	11,091	186,484	9,329	135,342	9,886	165,055	8,199	120,128	47,479	47,374	11,091	125,443	10,969	23,028	10,969	23,028
$20,000 under $25,000	3,840	83,752	3,316	62,639	3,840	83,752	3,316	62,639	14,572	14,484	3,840	62,802	3,840	12,446	3,840	12,446
$25,000 under $30,000	930	25,878	613	4,094	673	18,296	356	3,964	3,504	3,071	930	20,990	930	4,421	930	4,421
$30,000 under $50,000	2,031	76,828	1,187	21,323	1,783	65,483	974	21,003	7,035	6,287	2,031	62,118	2,023	15,991	2,023	15,991
$50,000 under $100,000	634	38,728	463	14,507	610	37,091	447	13,518	3,109	3,005	634	30,045	634	9,629	634	9,629
$100,000 under $200,000	29	4,003	23	1,454	27	3,651	23	1,454	136	130	29	3,398	29	1,551	29	1,551
$200,000 under $500,000	9	2,059	7	565	8	1,807	7	565	39	35	9	1,614	9	861	9	891
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	99,295	232,835	70,707	169,449	28,295	74,323	17,167	47,261	180,329	167,042	53,633	72,179	45,374	9,954	45,383	10,025
Returns $5,000 under $10,000	61,949	422,858	51,727	305,183	46,356	321,866	36,440	227,645	219,391	214,905	60,912	195,967	57,208	29,132	57,208	29,132
Returns $10,000 under $15,000	32,972	394,089	29,770	336,414	29,152	353,278	26,190	300,313	129,710	128,697	32,972	244,426	32,709	40,885	32,709	40,885
Returns $15,000 or more	18,564	417,733	14,938	239,924	16,827	375,135	13,322	223,272	75,874	74,386	18,564	306,412	18,434	67,927	18,434	67,958

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OHIO																
Total	3,843,025	35,578,984	3,479,987	30,344,736	2,233,709	28,098,802	2,051,299	24,185,973	10,535,125	10,101,428	3,221,516	22,723,086	3,199,184	4,629,407	3,199,304	4,635,279
Under $1,000	208,423	72,494	239,974	153,124	21,945	-54,858	8,805	29,006	382,881	360,118	-	-	-	-	49	339
$1,000 under $2,000	271,392	406,484	229,815	341,694	46,658	71,771	27,579	42,423	436,527	391,964	50,018	5,450	50,018	757	50,018	757
$2,000 under $3,000	262,914	661,400	228,159	538,131	43,144	109,163	32,052	75,756	416,197	369,147	207,684	151,106	197,999	21,243	197,999	21,243
$3,000 under $4,000	225,318	784,868	178,993	600,413	54,800	190,137	40,312	127,852	406,907	348,948	189,713	279,830	189,429	41,968	189,430	41,975
$4,000 under $5,000	221,171	1,000,296	186,208	814,110	74,720	334,475	57,907	241,819	474,915	427,065	211,030	444,051	205,913	69,286	205,913	69,286
$5,000 under $6,000	214,246	1,170,568	185,387	979,105	88,789	493,385	69,036	363,073	490,717	447,411	204,788	584,673	204,185	94,083	204,186	94,090
$6,000 under $7,000	222,664	1,454,909	202,690	1,285,915	111,501	724,694	97,132	604,667	564,207	542,321	216,809	778,135	211,796	128,444	211,796	128,444
$7,000 under $8,000	225,804	1,677,463	211,212	1,519,988	147,904	1,102,005	142,343	1,018,798	626,297	598,874	221,354	963,746	220,528	158,642	220,528	158,642
$8,000 under $9,000	256,207	[illegible]	244,055	1,966,599	167,000	1,424,440	161,754	1,313,775	782,206	759,597	255,597	1,285,472	255,461	218,395	255,461	218,395
$9,000 under $10,000	207,611	1,972,184	195,688	1,805,517	151,898	1,445,898	144,083	1,331,404	663,139	659,223	207,611	1,188,032	207,409	203,793	207,409	203,794
$10,000 under $11,000	230,618	2,428,678	221,739	2,250,644	190,639	2,007,343	185,772	1,897,814	779,325	765,504	230,618	1,493,650	230,473	258,162	230,473	258,162
$11,000 under $12,000	190,930	2,193,639	181,824	2,014,130	162,792	1,870,290	156,862	1,738,889	693,422	682,244	190,776	1,357,150	190,653	237,099	190,653	237,099
$12,000 under $13,000	170,871	2,138,204	162,977	1,970,295	154,958	1,933,752	151,151	1,843,399	603,780	594,105	170,871	1,387,399	170,871	245,467	170,871	245,467
$13,000 under $14,000	151,255	2,043,681	145,514	1,902,930	138,736	1,873,629	134,761	1,768,411	563,592	556,423	151,255	1,346,891	151,201	243,524	151,204	243,524
$14,000 under $15,000	121,199	1,758,638	117,799	1,641,252	113,191	1,677,766	113,298	1,581,742	445,969	438,927	121,198	1,187,323	121,198	216,558	121,199	216,569
$15,000 under $20,000	363,036	6,148,255	348,425	5,676,772	345,025	5,890,877	335,238	5,476,785	1,329,272	1,313,535	363,015	4,410,831	362,894	846,850	362,904	846,895
$20,000 under $25,000	120,391	2,666,218	111,750	2,238,603	115,820	2,557,015	108,998	2,182,284	451,272	439,803	120,387	2,005,217	120,387	417,727	120,391	417,872
$25,000 under $30,000	41,649	1,130,455	36,758	860,636	38,560	1,045,878	34,995	821,102	161,470	156,720	41,538	868,377	41,538	196,766	41,538	196,826
$30,000 under $50,000	44,279	1,661,071	33,448	1,021,351	41,242	1,579,315	32,490	940,411	171,855	165,006	44,248	1,346,542	44,228	357,578	44,263	357,993
$50,000 under $100,000	18,955	1,259,567	14,459	600,093	17,585	1,167,025	13,801	582,896	75,535	70,508	18,932	1,049,415	18,932	374,573	18,933	375,313
$100,000 under $200,000	3,340	432,809	2,531	162,325	3,065	397,250	2,396	156,344	12,901	11,620	3,325	359,951	3,322	165,199	3,335	166,096
$200,000 under $500,000	625	178,782	478	42,295	536	152,962	441	39,820	2,247	1,930	621	140,411	621	77,377	623	78,379
$500,000 under $1,000,000	102	69,058	84	6,325	87	58,704	75	5,980	360	300	102	53,801	102	32,968	102	34,006
$1,000,000 or more	26	45,967	20	1,577	24	40,886	18	1,523	102	85	26	35,631	26	22,947	26	24,113
Returns under $5,000	1,259,218	2,925,541	1,063,149	2,447,473	241,267	650,688	166,655	516,857	2,117,427	1,897,242	658,445	880,438	643,359	133,254	643,409	133,599
Returns $5,000 under $10,000	1,126,532	8,454,421	1,034,032	7,557,124	667,002	5,140,422	614,348	4,631,715	3,126,566	3,007,426	1,106,159	4,800,058	1,099,379	803,357	1,099,380	803,366
Returns $10,000 under $15,000	864,873	10,562,841	829,853	9,785,160	702,706	9,367,781	741,844	8,830,255	3,086,118	3,037,253	864,718	6,772,413	864,396	1,200,810	864,400	1,200,821
Returns $15,000 or more	592,432	13,636,181	547,953	10,554,978	562,644	12,889,913	528,452	10,207,145	2,205,014	2,159,507	592,194	10,270,178	592,050	2,491,986	592,115	2,497,493
OKLAHOMA																
Total	872,573	6,867,014	760,467	5,604,410	562,560	5,747,724	486,712	4,681,723	2,419,707	2,312,526	675,894	4,057,128	673,757	805,519	673,823	807,367
Under $1,000	74,795	-19,099	56,372	47,185	14,170	-42,889	3,443	13,600	108,595	102,051	-	-	-	-	36	362
$1,000 under $2,000	71,765	105,780	59,830	90,806	13,513	20,055	5,511	9,673	113,349	100,465	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	77,830	171,658	56,977	143,913	20,191	51,720	13,606	41,314	124,103	111,164	47,260	28,276	47,113	4,047	47,113	4,047
$3,000 under $4,000	74,382	252,878	64,583	210,512	33,856	116,626	29,785	93,684	180,551	165,498	48,656	61,148	48,372	8,936	48,372	8,936
$4,000 under $5,000	66,333	299,021	59,569	267,203	35,324	161,692	30,892	137,839	177,090	171,290	58,199	109,675	57,566	16,765	57,566	16,765
$5,000 under $6,000	53,421	295,109	50,168	258,388	38,241	210,306	35,056	176,263	148,107	142,117	51,116	132,068	51,012	20,681	51,012	20,681
$6,000 under $7,000	73,590	474,001	66,151	432,726	56,375	362,527	51,106	334,977	243,556	238,084	70,826	206,315	70,559	32,520	70,559	32,520
$7,000 under $8,000	45,213	339,642	38,904	270,648	37,742	285,533	34,235	236,384	153,340	144,433	45,213	170,057	44,896	26,879	44,896	26,879
$8,000 under $9,000	51,469	436,464	44,568	352,547	42,594	361,124	35,811	279,687	147,649	141,428	51,469	258,374	51,351	42,454	51,351	42,454
$9,000 under $10,000	44,247	421,803	34,457	366,699	37,155	354,545	32,818	308,536	142,647	140,328	44,247	249,368	44,247	41,869	44,247	41,869
$10,000 under $11,000	44,258	463,693	41,253	426,935	40,109	420,244	37,839	393,342	156,151	151,931	43,234	268,499	43,076	44,816	43,076	44,816
$11,000 under $12,000	41,432	474,526	37,890	419,446	37,818	433,269	35,064	393,033	142,220	138,234	41,432	297,811	41,432	51,129	41,432	51,129
$12,000 under $13,000	29,213	364,130	27,454	335,601	28,542	355,629	26,784	327,226	101,873	100,172	29,211	234,838	29,209	40,996	29,209	40,996
$13,000 under $14,000	20,774	279,751	20,235	252,631	20,686	278,561	20,233	252,625	73,025	71,472	20,770	185,341	20,769	32,783	20,773	32,863
$14,000 under $15,000	14,809	214,935	13,566	196,323	13,990	203,134	12,897	186,692	56,261	55,964	14,809	142,591	14,809	25,693	14,809	25,693
$15,000 under $20,000	55,934	950,776	51,130	816,642	53,849	914,249	50,108	800,477	201,374	194,830	55,934	671,114	55,846	127,429	55,846	127,429
$20,000 under $25,000	20,720	457,928	18,097	347,615	19,142	422,401	17,519	336,867	74,299	72,225	20,545	335,028	20,545	69,151	20,556	69,290
$25,000 under $30,000	7,442	201,841	5,986	121,674	7,283	197,666	5,986	121,674	27,387	25,891	7,391	151,084	7,391	33,105	7,391	33,105
$30,000 under $50,000	7,813	294,927	5,022	119,190	7,652	288,990	4,955	116,668	30,185	28,353	7,813	236,429	7,797	60,515	7,811	60,595
$50,000 under $100,000	3,845	252,335	2,690	98,750	3,580	234,965	2,522	93,403	14,021	13,875	3,845	206,820	3,844	71,223	3,844	71,521
$100,000 under $200,000	640	83,089	456	23,173	585	75,772	441	22,337	2,479	2,243	640	69,361	639	31,143	640	31,492
$200,000 under $500,000	124	35,910	99	5,067	101	29,725	92	4,989	489	432	123	26,890	123	14,788	123	15,095
$500,000 under $1,000,000	9	6,960	6	491	7	5,632	5	489	35	29	9	5,137	9	3,108	9	3,198
$1,000,000 or more	7	8,912	4	244	5	6,248	4	244	21	17	7	7,731	7	5,040	7	5,182
Returns under $5,000	357,111	810,237	297,331	759,620	117,054	307,203	83,237	296,111	703,688	650,468	167,260	202,272	166,196	30,198	166,232	30,561
Returns $5,000 under $10,000	288,440	1,967,069	234,248	1,681,008	212,157	1,574,034	189,026	1,335,547	835,299	806,390	262,871	1,016,182	262,065	164,403	262,065	164,403
Returns $10,000 under $15,000	150,428	1,797,029	140,398	1,630,935	141,145	1,690,837	132,817	1,552,918	524,530	517,773	149,456	1,129,080	149,295	195,416	149,299	195,496
Returns $15,000 or more	76,534	2,202,679	83,490	1,532,847	92,204	2,175,649	81,632	1,497,148	351,190	337,895	96,307	1,709,594	96,201	415,502	96,227	416,905

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OREGON																
Total	818,348	6,947,427	712,898	5,627,633	495,111	5,615,414	437,981	4,578,433	2,258,639	2,131,094	643,662	4,191,214	642,055	831,617	642,081	833,116
Under $1,000	75,812	5,405	66,180	40,387	9,436	-22,239	4,869	4,550	99,721	93,743	-	-	-	-	(*)	(*)
$1,000 under $2,000	63,435	96,159	50,784	71,003	5,196	9,164	1,992	4,178	87,577	80,212	16,445	3,301	16,445	469	16,445	469
$2,000 under $3,000	59,843	150,701	44,958	114,713	23,721	60,786	15,811	37,641	127,232	112,493	32,768	25,170	32,768	3,622	32,768	3,622
$3,000 under $4,000	70,434	243,959	58,009	196,919	30,473	104,337	23,036	73,759	158,415	136,209	55,971	65,898	55,833	9,881	55,833	9,881
$4,000 under $5,000	48,253	214,814	39,906	180,426	29,251	131,088	25,226	117,177	127,717	117,326	40,215	76,276	40,079	11,570	40,079	11,570
$5,000 under $6,000	37,962	204,981	29,810	147,994	12,649	68,208	10,971	50,174	86,545	74,176	36,419	98,541	36,068	15,500	36,068	15,500
$6,000 under $7,000	52,684	338,078	47,102	292,845	31,756	204,630	28,399	176,715	160,016	147,876	52,376	161,078	52,053	25,930	52,053	25,930
$7,000 under $8,000	35,780	273,331	32,549	238,137	25,720	196,348	22,489	164,930	107,166	101,950	35,624	148,905	35,600	24,731	35,600	24,731
$8,000 under $9,000	59,642	507,103	54,210	441,091	39,768	335,829	38,658	319,555	185,100	173,872	59,642	291,379	59,618	48,790	59,618	48,790
$9,000 under $10,000	39,024	369,912	37,921	352,554	36,415	345,890	35,473	330,425	156,102	154,090	39,024	207,419	38,749	34,332	38,749	34,332
$10,000 under $11,000	45,260	475,939	43,081	424,822	36,263	381,034	34,734	339,494	149,542	145,419	45,260	290,828	45,250	50,397	45,250	50,397
$11,000 under $12,000	36,107	415,456	34,459	377,302	29,989	344,559	28,991	317,139	117,497	114,862	36,104	262,067	36,104	46,240	36,104	46,240
$12,000 under $13,000	33,825	422,937	31,816	388,550	32,946	412,092	31,029	378,730	123,747	120,355	33,825	260,963	33,824	45,377	33,824	45,377
$13,000 under $14,000	31,101	420,067	28,666	381,247	28,604	386,746	27,605	368,367	105,637	103,415	31,101	281,020	31,099	50,407	31,099	50,407
$14,000 under $15,000	23,420	339,084	21,339	293,697	23,042	333,466	21,013	288,493	83,857	82,215	23,420	223,833	23,230	40,050	23,230	40,050
$15,000 under $20,000	63,199	1,080,961	57,611	916,325	59,542	1,018,163	54,401	864,447	228,478	224,700	63,199	743,537	63,077	140,676	63,077	140,676
$20,000 under $25,000	20,052	442,751	17,863	333,032	19,624	432,941	17,654	328,451	70,910	68,454	19,843	321,744	19,840	65,896	19,842	65,920
$25,000 under $30,000	7,828	210,673	5,827	120,529	7,305	197,153	5,565	114,871	28,502	27,146	7,828	156,705	7,827	33,912	7,827	33,916
$30,000 under $50,000	10,825	409,222	8,294	222,656	9,858	376,598	7,668	209,059	40,363	39,192	10,799	313,329	10,796	80,270	10,798	80,284
$50,000 under $100,000	3,244	210,190	2,117	71,187	3,040	196,204	2,026	69,389	12,435	11,519	3,234	168,133	3,231	57,481	3,231	57,557
$100,000 under $200,000	444	56,700	300	16,200	411	52,268	288	15,633	1,653	1,491	441	46,958	441	20,880	444	21,098
$200,000 under $500,000	100	27,392	73	4,359	83	22,689	64	4,320	346	309	100	22,130	100	11,831	100	11,991
$500,000 under $1,000,000	15	9,535	14	774	11	7,046	11	573	58	51	15	6,680	14	3,901	15	4,072
$1,000,000 or more	9	22,076	9	382	8	20,414	8	363	23	19	9	15,320	9	9,473	9	10,270
Returns under $5,000	317,827	711,038	259,837	603,447	98,077	283,136	70,934	237,305	600,662	539,983	145,399	170,645	145,125	25,542	145,143	25,579
Returns $5,000 under $10,000	225,092	1,693,403	201,592	1,472,621	146,308	1,150,905	135,990	1,041,800	694,929	651,964	223,085	907,321	222,088	149,283	222,088	149,283
Returns $10,000 under $15,000	169,713	2,073,483	159,361	1,865,619	150,844	1,857,896	143,372	1,692,223	580,280	566,266	169,710	1,318,712	169,507	232,472	169,507	232,472
Returns $15,000 or more	105,716	2,469,502	92,108	1,685,945	99,882	2,323,475	87,685	1,607,106	382,768	372,881	105,468	1,794,536	105,335	424,320	105,343	425,784
PENNSYLVANIA																
Total	4,349,899	38,681,590	3,934,876	32,603,534	2,401,202	29,545,999	2,185,043	25,055,199	11,316,045	10,826,334	3,664,728	24,332,534	3,660,571	4,971,654	3,660,833	4,976,899
Under $1,000	300,022	88,764	263,510	174,869	29,557	-51,384	13,634	29,316	393,357	376,493	-	-	-	-	223	218
$1,000 under $2,000	322,232	485,134	286,607	427,344	33,449	51,391	22,414	35,154	474,993	433,355	75,341	11,234	75,341	1,759	75,341	1,759
$2,000 under $3,000	327,725	810,724	271,226	611,228	57,848	147,993	36,133	75,969	545,549	474,269	249,826	153,753	249,292	21,900	249,292	21,900
$3,000 under $4,000	248,090	875,729	202,240	689,352	68,489	245,067	56,342	184,685	450,753	390,645	227,931	305,458	227,372	45,795	227,374	45,806
$4,000 under $5,000	285,948	1,272,701	242,832	1,016,609	92,828	416,473	73,837	294,365	617,111	561,638	261,553	555,032	260,966	87,675	260,967	87,759
$5,000 under $6,000	289,778	1,595,586	267,684	1,427,025	82,713	458,480	70,693	374,051	578,614	549,668	282,196	867,977	281,464	142,834	281,464	142,834
$6,000 under $7,000	264,286	1,707,562	228,694	1,401,100	137,965	888,498	109,313	659,695	694,511	642,595	257,555	899,264	257,203	147,986	257,203	147,986
$7,000 under $8,000	277,420	2,076,870	261,609	1,880,622	165,147	1,238,904	155,851	1,120,231	754,710	724,157	277,198	1,184,683	276,975	198,081	276,976	198,102
$8,000 under $9,000	256,404	2,173,620	242,694	2,009,529	163,899	1,390,742	154,945	1,282,480	706,083	695,875	256,391	1,321,399	256,369	225,770	256,369	225,793
$9,000 under $10,000	288,533	2,745,427	269,166	2,445,394	213,882	2,039,250	203,084	1,875,702	840,693	812,268	288,216	1,705,832	288,064	293,067	288,064	293,067
$10,000 under $11,000	228,659	2,401,309	218,130	2,213,991	201,382	2,115,566	194,193	1,969,792	795,263	781,266	228,017	1,438,974	227,966	246,604	227,966	246,604
$11,000 under $12,000	228,618	2,626,546	221,073	2,470,402	206,117	2,368,003	199,971	2,238,764	822,347	810,557	228,488	1,612,759	228,335	279,988	228,335	279,988
$12,000 under $13,000	187,477	2,340,788	180,453	2,199,938	165,453	2,065,910	161,177	1,971,608	620,097	614,788	187,477	1,515,655	186,835	269,732	186,835	269,738
$13,000 under $14,000	151,403	2,043,376	143,989	1,890,035	136,271	1,837,898	131,245	1,722,245	531,181	523,561	151,403	1,351,451	151,354	245,263	151,354	245,263
$14,000 under $15,000	119,136	1,726,465	114,110	1,555,592	104,604	1,516,507	101,844	1,391,793	391,788	387,358	119,136	1,203,161	119,136	224,152	119,136	224,156
$15,000 under $20,000	341,073	5,791,209	323,826	5,247,670	323,636	5,495,055	311,325	5,066,854	1,235,724	1,216,328	341,021	4,047,379	340,966	774,065	340,967	774,073
$20,000 under $25,000	106,454	2,338,185	95,891	1,909,424	100,991	2,216,180	92,425	1,850,600	391,754	382,884	106,419	1,714,187	106,417	354,291	106,421	354,306
$25,000 under $30,000	43,437	1,177,582	35,888	825,083	40,105	1,087,060	34,291	790,395	154,794	147,723	43,434	896,983	43,409	200,764	43,410	200,772
$30,000 under $50,000	57,826	2,161,821	46,108	1,351,614	53,814	2,015,386	44,310	1,304,580	217,785	208,921	57,822	1,717,779	57,807	450,444	57,807	450,552
$50,000 under $100,000	20,815	1,379,690	15,690	633,847	18,986	1,258,441	14,745	601,394	81,641	76,491	20,762	1,133,367	20,761	402,531	20,775	403,413
$100,000 under $200,000	3,683	480,090	2,800	170,062	3,330	432,417	2,658	164,370	14,190	12,864	3,667	398,947	3,667	182,777	3,678	183,544
$200,000 under $500,000	745	206,439	557	45,070	625	173,228	523	43,542	2,638	2,250	740	164,270	739	89,891	742	91,188
$500,000 under $1,000,000	92	61,953	66	5,297	80	54,130	62	5,251	337	261	92	47,785	90	29,498	91	30,011
$1,000,000 or more	43	114,018	33	2,435	31	84,804	28	2,363	132	119	43	85,205	43	56,790	43	58,067
Returns under $5,000	1,484,017	3,533,052	1,266,415	2,919,402	282,171	809,540	202,360	619,489	2,481,763	2,236,400	814,651	1,025,477	812,971	157,130	813,197	157,442
Returns $5,000 under $10,000	1,376,421	10,299,064	1,269,847	9,163,670	763,606	6,015,874	693,886	5,312,158	3,574,611	3,424,563	1,361,556	5,979,155	1,360,075	1,007,738	1,360,076	1,007,781
Returns $10,000 under $15,000	915,293	11,138,485	877,755	10,329,959	813,827	9,903,884	788,430	9,294,202	3,160,676	3,117,530	914,521	7,122,000	913,626	1,265,738	913,626	1,265,749
Returns $15,000 or more	574,168	13,710,988	520,859	10,190,503	541,598	12,816,700	500,367	9,829,350	2,098,995	2,047,841	574,000	10,205,901	573,899	2,541,049	573,934	2,545,927

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
RHODE ISLAND																
Total	342,908	2,932,880	312,212	2,473,602	178,035	2,171,486	162,447	1,839,842	877,780	822,553	279,459	1,808,719	277,113	369,136	277,115	369,554
Under $1,000	18,624	3,644	15,358	8,145	2,213	-2,413	(*)	(*)	26,005	21,594	-	-	-	-	-	-
$1,000 under $2,000	42,437	63,900	36,687	54,552					61,733	57,826						
$2,000 under $3,000	17,745	42,953	15,588	37,470	15,358	41,808	12,813	31,281	20,697	20,105	24,989	12,050	24,989	1,707	24,989	1,707
$3,000 under $4,000	22,995	80,618	22,348	71,768					43,404	40,026	20,208	29,320	19,912	4,394	19,912	4,394
$4,000 under $5,000	31,728	138,695	27,188	110,939					70,587	59,193	27,278	55,498	25,379	8,876	25,379	8,876
$5,000 under $6,000	21,529	118,288	21,474	114,497	17,098	91,202	14,205	74,314	46,266	42,468	19,630	63,150	19,630	10,482	19,630	10,482
$6,000 under $7,000	12,744	83,368	(*)	(*)					24,031	19,641	12,698	49,338	12,698	8,465	12,698	8,465
$7,000 under $8,000	23,156	171,103	16,363	118,555	13,481	101,364	10,933	81,317	62,302	54,106	23,004	97,185	23,004	15,960	23,004	15,960
$8,000 under $9,000	15,232	130,726	14,639	118,022	11,283	97,995	10,841	86,500	37,954	37,954	14,936	80,897	14,936	13,633	14,936	13,633
$9,000 under $10,000	23,528	223,012	22,744	203,701	17,681	168,733	16,897	149,691	77,679	71,983	23,528	134,110	23,377	23,046	23,377	23,046
$10,000 under $11,000	22,544	234,910	21,574	213,088	18,813	195,598	18,465	182,691	78,902	77,036	22,544	139,728	22,544	24,181	22,544	24,181
$11,000 under $12,000	16,989	193,920	16,680	182,286	15,746	179,758	15,437	171,088	60,303	59,257	16,989	116,174	16,989	19,902	16,989	19,902
$12,000 under $13,000	13,951	174,130	13,908	173,484	12,037	150,125	11,995	148,813	49,880	49,258	13,951	112,485	13,951	20,097	13,951	20,097
$13,000 under $14,000	8,266	110,207	8,035	103,832	8,266	110,207	8,035	103,832	30,084	29,256	8,266	74,615	8,266	13,304	8,266	13,304
$14,000 under $15,000	7,666	111,458	7,198	93,845	6,422	92,878	5,954	82,566	26,254	25,179	7,666	72,896	7,666	13,577	7,666	13,577
$15,000 under $20,000	25,252	431,860	24,244	392,028	22,966	391,950	22,276	360,226	90,790	89,065	25,250	298,471	25,250	57,544	25,252	57,555
$20,000 under $25,000	8,274	180,869	7,280	141,492	7,372	160,944	6,764	133,603	32,398	31,501	8,274	131,361	8,274	27,604	8,274	27,604
$25,000 under $30,000	3,957	107,682	3,648	85,749	3,616	98,343	3,307	78,857	13,180	12,840	3,957	82,220	3,957	18,608	3,957	18,608
$30,000 under $50,000	4,193	153,839	3,501	101,485	3,821	139,313	3,150	89,576	16,982	16,597	4,193	119,635	4,193	31,195	4,193	31,242
$50,000 under $100,000	1,779	118,374	1,254	80,489	1,596	106,290	1,143	45,862	7,145	6,603	1,779	93,380	1,779	32,752	1,779	32,776
$100,000 under $200,000	256	33,623	203	15,149	217	28,914	183	14,201	996	889	256	25,698	256	11,681	256	11,794
$200,000 under $500,000	55	16,182	41	4,331	44	13,097	39	4,222	184	154	55	12,064	55	6,731	55	6,817
$500,000 under $1,000,000	5	3,906	4	836	4	3,112	3	810	19	17	5	3,257	5	2,009	5	2,040
$1,000,000 or more	3	5,612	2	135	1	2,268	1	130	5	5	3	5,188	3	3,389	3	3,494
Returns under $10,000	133,529	329,810	117,169	282,874	24,360	70,046	16,967	49,153	222,426	198,744	72,475	96,868	70,280	14,977	70,280	14,977
Returns $10,000 under $15,000	96,189	726,496	87,471	632,499	52,754	428,643	48,728	374,213	248,232	226,152	93,796	424,679	93,645	71,585	93,645	71,585
Returns $15,000 under $25,000	69,416	824,624	67,395	766,535	61,284	728,566	59,886	688,990	245,423	239,986	69,416	515,898	69,416	91,061	69,416	91,061
Returns $25,000 or more	43,774	1,051,949	40,177	791,695	39,637	944,230	36,866	727,487	161,699	157,671	43,772	771,273	43,772	191,513	43,774	191,930
SOUTH CAROLINA																
Total	884,548	6,582,624	825,920	5,797,321	501,161	5,186,361	472,693	4,570,265	2,482,631	2,402,506	669,231	3,717,252	666,316	712,301	666,321	712,848
Under $1,000	72,486	29,103	64,487	51,506	7,357	-5,393	5,488	14,035	93,126	88,304	-	-	-	-	11,393	446
$1,000 under $2,000	107,528	163,036	99,076	147,339	21,281	32,037	17,971	25,113	200,096	180,105	(*)	(*)	(*)	(*)		
$2,000 under $3,000	52,491	132,282	46,959	109,664	11,927	31,049	9,796	20,861	104,986	97,073	31,832	22,768	31,832	3,279	31,832	3,279
$3,000 under $4,000	68,853	236,710	59,724	206,747	30,405	105,959	27,443	100,846	174,275	167,788	54,179	54,321	54,097	7,947	54,097	7,947
$4,000 under $5,000	71,340	317,415	64,470	282,924	25,106	111,235	22,721	97,773	204,599	189,688	65,376	103,898	63,002	15,563	63,002	15,563
$5,000 under $6,000	70,805	385,264	69,192	369,213	28,564	155,889	27,012	145,322	198,522	190,933	65,903	162,435	65,903	25,991	65,903	25,991
$6,000 under $7,000	59,842	389,671	58,073	362,918	35,171	228,061	33,717	217,537	171,596	168,894	59,761	197,321	59,759	32,212	59,759	32,212
$7,000 under $8,000	60,104	456,239	57,137	423,147	46,662	352,854	45,868	335,928	190,781	187,815	59,961	242,051	59,687	39,020	59,687	39,020
$8,000 under $9,000	53,723	453,316	52,063	426,202	44,057	371,866	42,509	347,939	183,434	182,695	53,569	250,074	53,430	41,782	53,430	41,782
$9,000 under $10,000	37,285	354,541	35,907	318,037	28,771	274,625	28,122	249,191	133,610	130,885	37,235	201,101	37,235	34,427	37,235	34,427
$10,000 under $11,000	43,341	456,526	41,786	429,943	42,415	446,665	40,922	420,789	157,835	157,835	43,341	266,500	43,341	44,721	43,341	44,721
$11,000 under $12,000	27,194	314,073	25,709	280,590	25,643	295,991	24,259	268,163	90,371	87,160	27,194	200,474	27,194	34,584	27,194	34,584
$12,000 under $13,000	29,714	372,575	29,306	360,596	28,124	352,635	27,856	342,629	107,249	107,249	29,714	234,847	29,714	41,241	29,714	41,241
$13,000 under $14,000	24,693	333,793	24,092	317,695	23,258	313,586	22,657	299,468	79,436	79,106	24,693	218,279	24,692	39,053	24,692	39,053
$14,000 under $15,000	26,111	378,504	25,848	355,079	26,111	378,504	25,848	355,079	98,690	97,637	26,111	251,959	26,110	45,371	26,110	45,371
$15,000 under $20,000	48,983	837,773	46,457	767,313	47,335	808,526	45,351	750,139	178,664	177,807	48,921	575,156	48,899	109,204	48,899	109,204
$20,000 under $25,000	13,949	306,060	12,806	245,717	13,566	297,449	12,650	242,921	51,576	50,485	13,947	217,469	13,946	44,304	13,946	44,304
$25,000 under $30,000	7,060	194,879	5,917	131,171	6,885	190,437	5,917	131,171	28,582	27,537	7,060	142,244	7,060	31,175	7,060	31,175
$30,000 under $50,000	5,657	207,213	4,341	99,279	5,367	197,015	4,138	98,458	21,741	20,781	5,657	163,283	5,638	41,323	5,638	41,334
$50,000 under $100,000	2,909	189,335	2,182	88,858	2,717	178,150	2,073	84,501	11,671	11,096	2,909	150,757	2,909	51,614	2,909	51,652
$100,000 under $200,000	409	51,043	324	18,610	371	45,931	314	17,764	1,525	1,398	408	40,368	408	18,136	409	18,257
$200,000 under $500,000	62	16,585	56	4,032	59	15,604	53	3,845	233	209	61	13,241	61	7,128	62	7,260
$500,000 under $1,000,000	6	4,048	5	646	6	4,048	5	646	24	17	6	3,267	6	2,005	6	2,034
$1,000,000 or more	3	3,638	3	97	3	3,638	3	97	9	9	3	2,893	3	1,862	3	1,991
Returns under $5,000	372,698	878,546	334,716	798,180	96,076	274,888	83,419	258,678	777,082	722,958	162,777	183,531	160,321	27,148	160,324	27,234
Returns $5,000 under $10,000	281,759	2,039,033	272,372	1,899,517	183,225	1,383,295	177,228	1,295,918	877,943	861,222	276,429	1,052,982	276,014	173,432	276,014	173,432
Returns $10,000 under $15,000	151,053	1,854,471	146,741	1,743,902	145,551	1,787,380	141,542	1,686,128	533,581	528,987	151,053	1,172,059	151,051	204,970	151,051	204,970
Returns $15,000 or more	73,038	1,810,574	72,091	1,355,722	76,309	1,740,798	70,504	1,329,541	294,025	289,339	78,972	1,308,680	78,930	306,751	78,932	307,211

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SOUTH DAKOTA																
Total	225,836	1,545,780	183,889	1,185,049	135,180	1,213,714	103,634	907,453	693,041	651,916	170,779	838,267	163,021	152,920	163,021	152,942
Under $1,000	12,760	-11,650	6,766	8,790	5,837	-13,595	2,098	7,107	34,926	29,877	-	-	-	-	-	-
$1,000 under $2,000	25,890	37,316	23,681	34,999	4,383	6,688	2,966	8,496	39,730	38,245	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	27,193	67,173	21,710	55,134	6,557	16,532	(*)	(*)	50,474	48,072	18,692	13,364	18,692	1,912	18,692	1,912
$3,000 under $4,000	30,756	106,889	20,799	68,954	10,969	39,744	6,472	19,660	60,987	50,682	24,015	34,411	21,004	4,568	21,004	4,568
$4,000 under $5,000	14,474	66,774	10,136	38,187	9,335	42,159	5,145	19,613	49,870	40,532	13,010	17,631	11,773	2,233	11,773	2,233
$5,000 under $6,000	6,436	35,735	4,757	19,986	6,364	35,355	4,757	19,986	21,983	21,661	5,642	14,047	5,070	1,878	5,070	1,887
$6,000 under $7,000	11,772	77,345	8,760	57,150	8,806	57,748	7,264	42,032	37,553	34,736	11,252	35,554	10,515	5,541	10,515	5,541
$7,000 under $8,000	16,860	123,568	15,088	107,077	12,514	92,671	10,742	76,179	71,753	70,695	16,860	55,235	15,547	8,403	15,547	8,403
$8,000 under $9,000	15,484	134,452	13,860	113,929	10,816	93,398	9,192	77,420	57,221	54,402	15,014	74,767	14,695	12,236	14,695	12,236
$9,000 under $10,000	16,632	160,033	15,894	142,323	15,795	153,295	15,157	134,631	81,049	78,551	16,532	76,642	16,462	12,172	16,462	12,172
$10,000 under $11,000	11,170	116,233	10,221	106,739	10,384	108,345	9,484	99,356	46,259	46,259	11,170	65,860	11,076	10,854	11,076	10,854
$11,000 under $12,000	5,415	62,708	4,766	51,498	5,415	62,708	4,766	51,498	21,588	21,291	5,415	33,304	5,415	6,344	5,415	6,344
$12,000 under $13,000	4,869	61,356	4,639	52,280	4,869	61,356	4,639	52,280	18,360	17,582	4,869	38,788	4,797	6,631	4,797	6,631
$13,000 under $14,000	4,256	57,964	3,969	43,140	2,782	37,527	2,495	29,217	12,878	12,588	4,256	41,572	4,256	8,023	4,256	8,023
$14,000 under $15,000	4,930	70,774	4,387	59,754	4,193	60,198	3,650	49,173	19,538	19,374	4,930	47,590	4,930	8,169	4,930	8,169
$15,000 under $20,000	10,194	170,110	8,587	124,553	9,763	163,561	8,156	119,757	38,995	38,769	10,194	119,175	10,192	21,851	10,192	21,851
$20,000 under $25,000	4,002	88,960	2,980	55,493	3,720	82,487	2,980	55,493	17,682	16,999	4,002	65,334	3,993	13,288	3,993	13,288
$25,000 under $30,000	805	21,248	523	9,170	623	16,422	475	9,073	3,108	3,060	805	16,474	805	3,803	805	3,803
$30,000 under $50,000	1,537	58,261	958	21,110	1,537	58,261	958	21,110	6,870	6,459	1,537	47,444	1,537	11,921	1,537	11,921
$50,000 under $100,000	481	31,221	357	12,930	458	29,548	356	12,927	1,925	1,817	481	26,643	481	9,255	481	9,265
$100,000 under $200,000	50	6,726	42	1,521	50	6,726	42	1,521	254	234	50	5,770	50	2,621	50	2,621
$200,000 under $500,000	10	2,580	9	331	10	2,580	9	331	38	31	10	2,409	10	1,188	10	1,192
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	111,033	266,501	83,042	206,064	37,081	91,528	18,512	59,469	235,987	207,408	57,760	65,659	53,190	8,742	53,190	8,742
Returns $5,000 under $10,000	67,084	531,134	59,359	440,465	54,295	432,467	47,112	350,248	269,559	260,045	65,300	256,245	62,289	40,230	62,289	40,239
Returns $10,000 under $15,000	30,640	369,039	27,982	313,411	27,643	330,134	25,034	277,524	118,623	117,094	30,640	233,114	30,474	40,022	30,474	40,022
Returns $15,000 or more	17,079	379,105	13,456	225,109	16,161	359,585	12,976	220,212	68,872	67,369	17,079	283,249	17,068	63,928	17,068	63,941
TENNESSEE																
Total	1,375,724	10,947,484	1,252,054	9,334,681	868,741	8,976,394	790,151	7,618,053	3,838,083	3,717,478	1,102,429	6,549,885	1,100,356	1,332,087	1,100,378	1,334,222
Under $1,000	118,359	26,744	91,260	67,137	30,057	-14,067	16,469	27,493	199,170	176,103	-	-	-	-	16	91
$1,000 under $2,000	82,570	121,942	66,192	98,553	24,842	39,827	14,375	27,612	171,703	156,264	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	104,948	258,051	84,125	196,974	30,761	79,176	23,203	57,081	179,963	165,209	74,332	45,655	74,043	6,513	74,043	6,513
$3,000 under $4,000	153,653	533,693	144,872	498,388	58,457	204,573	51,254	176,442	360,304	347,610	119,135	149,224	118,152	22,296	118,152	22,296
$4,000 under $5,000	114,678	519,290	106,672	475,345	56,292	255,112	51,014	226,003	298,098	288,707	102,195	199,145	101,959	31,043	101,960	31,073
$5,000 under $6,000	104,556	568,657	99,084	505,261	58,628	316,686	55,830	293,423	302,518	296,157	99,533	244,461	99,178	38,421	99,178	38,421
$6,000 under $7,000	85,970	561,570	79,889	526,827	55,113	362,567	49,321	326,253	271,424	266,217	85,530	270,806	85,530	43,147	85,530	43,147
$7,000 under $8,000	83,390	622,074	81,684	605,477	69,073	514,137	67,923	498,279	271,203	270,535	81,371	318,074	81,371	50,951	81,371	50,951
$8,000 under $9,000	83,837	715,111	80,239	647,880	72,419	618,792	69,004	551,416	266,028	259,973	83,837	393,285	83,666	64,515	83,666	64,515
$9,000 under $10,000	71,257	681,478	69,409	661,723	59,454	569,616	57,758	550,510	233,548	227,424	71,256	419,857	71,256	71,299	71,256	71,328
$10,000 under $11,000	63,448	667,829	60,858	624,935	58,920	619,612	57,034	588,513	208,142	206,537	63,447	414,856	63,447	70,674	63,447	70,674
$11,000 under $12,000	54,234	623,129	52,180	581,232	50,735	583,535	49,363	550,483	186,233	183,182	54,234	391,766	54,223	67,717	54,223	67,725
$12,000 under $13,000	40,304	500,704	38,861	457,478	37,486	465,827	36,045	429,527	128,051	125,785	40,304	330,926	40,293	58,506	40,293	58,506
$13,000 under $14,000	41,707	562,521	39,494	512,716	40,291	543,461	38,782	503,379	140,801	140,095	41,706	377,591	41,706	67,579	41,706	67,579
$14,000 under $15,000	32,153	466,885	31,466	447,707	31,232	453,718	30,762	437,639	105,992	104,558	32,153	324,022	32,153	59,257	32,153	59,257
$15,000 under $20,000	79,749	1,355,841	74,898	1,195,044	76,418	1,300,857	72,213	1,161,454	284,735	280,021	79,748	953,211	79,735	181,388	79,736	181,407
$20,000 under $25,000	26,057	575,299	23,319	442,790	25,069	552,877	22,843	435,448	94,269	92,243	26,057	434,504	26,056	90,057	26,056	90,057
$25,000 under $30,000	10,717	290,163	9,543	204,340	10,428	282,403	9,364	204,169	39,229	38,115	10,716	223,442	10,716	49,466	10,717	49,498
$30,000 under $50,000	16,406	623,691	12,873	370,295	15,843	602,730	12,740	367,599	65,938	63,525	16,406	493,900	16,405	129,112	16,405	129,187
$50,000 under $100,000	6,279	413,867	4,089	151,957	5,910	389,037	3,857	144,708	25,240	24,207	6,266	347,169	6,264	121,521	6,266	121,679
$100,000 under $200,000	1,202	156,936	840	49,445	1,090	142,800	804	48,121	4,591	4,197	1,202	132,035	1,202	60,346	1,202	60,568
$200,000 under $500,000	212	57,916	173	11,219	187	50,642	160	10,569	757	689	212	48,682	212	26,196	212	26,828
$500,000 under $1,000,000	23	15,740	21	1,047	21	14,123	20	1,022	80	71	23	13,160	23	7,994	23	8,189
$1,000,000 or more	15	28,353	13	910	15	28,353	13	910	66	54	14	22,111	14	13,817	15	14,461
Returns under $5,000	574,208	1,459,720	493,121	1,336,398	200,409	564,622	156,315	514,629	1,209,238	1,133,893	308,414	396,029	306,906	60,124	306,923	60,245
Returns $5,000 under $10,000	429,010	3,148,891	410,305	2,947,168	314,687	2,381,799	299,836	2,219,882	1,344,721	1,320,306	421,527	1,646,482	421,001	268,333	421,001	268,362
Returns $10,000 under $15,000	231,846	2,821,068	222,859	2,624,067	218,664	2,666,153	211,986	2,509,542	769,219	760,157	231,844	1,839,160	231,822	323,734	231,822	323,741
Returns $15,000 or more	140,660	3,517,805	125,769	2,427,047	134,981	3,363,821	122,014	2,374,001	514,905	503,122	140,644	2,668,213	140,627	679,896	140,632	681,873

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TEXAS																
Total	3,854,478	32,558,723	3,497,093	27,039,871	2,374,322	26,454,560	2,143,474	21,928,756	10,939,785	10,594,736	3,029,216	20,101,352	3,014,558	4,210,651	3,015,009	4,229,538
Under $1,000	308,643	-162,075	247,892	200,346	59,284	-229,777	28,374	70,567	489,023	458,970	-	-	-	-	191	2,223
$1,000 under $2,000	337,916	528,532	312,069	466,096	73,864	111,281	54,241	98,285	568,667	543,175	62,274	10,180	62,012	1,423	62,012	1,423
$2,000 under $3,000	316,563	778,775	279,672	684,667	101,178	253,525	78,218	187,778	642,140	601,551	202,285	129,601	201,677	18,657	201,699	18,665
$3,000 under $4,000	300,832	1,076,228	271,854	947,096	119,878	428,537	103,233	362,467	682,909	637,409	249,821	339,415	243,990	50,160	243,990	50,160
$4,000 under $5,000	286,915	1,283,364	261,622	1,143,761	129,007	590,470	109,753	489,588	720,753	683,959	260,837	490,141	256,070	74,713	256,072	74,764
$5,000 under $6,000	248,334	1,364,095	226,249	1,212,689	165,931	911,012	150,806	813,830	705,402	677,016	236,581	599,523	235,777	93,580	235,783	93,618
$6,000 under $7,000	227,598	1,467,144	204,580	1,292,586	162,985	1,052,640	149,019	937,019	706,019	683,829	214,760	697,634	214,198	115,085	214,198	115,085
$7,000 under $8,000	220,998	1,652,435	210,561	1,512,758	147,142	1,102,604	138,432	1,001,114	688,967	678,027	220,662	907,955	220,651	144,379	220,651	143,375
$8,000 under $9,000	209,439	1,778,107	198,889	1,681,579	178,393	1,510,405	170,983	1,450,846	823,627	813,143	206,588	918,148	206,359	150,561	206,379	150,611
$9,000 under $10,000	204,980	1,954,499	197,210	1,883,123	161,637	1,543,411	156,039	1,460,099	721,542	709,896	202,854	1,107,242	202,523	187,141	202,525	187,153
$10,000 under $11,000	183,773	1,925,184	177,162	1,824,505	151,471	1,587,261	147,664	1,526,658	644,839	636,868	183,513	1,175,436	183,177	202,781	183,191	202,852
$11,000 under $12,000	145,278	1,669,028	136,450	1,518,364	129,519	1,489,144	122,961	1,373,205	512,062	500,356	144,940	1,047,349	144,743	181,460	144,744	181,567
$12,000 under $14,000	125,036	1,559,807	119,185	1,457,870	113,385	1,415,267	108,633	1,327,140	425,443	420,141	124,692	1,021,745	124,527	180,672	124,527	180,791
$14,000 under $15,000	130,568	1,766,595	126,606	1,666,720	122,532	1,652,249	119,298	1,577,165	472,882	466,594	130,568	1,163,636	130,477	208,164	130,477	208,164
$15,000 under $20,000	92,722	1,344,615	87,339	1,186,996	88,424	1,281,956	83,042	1,140,993	330,815	325,571	92,714	913,958	92,581	164,999	92,585	165,057
$20,000 under $25,000	272,277	4,847,910	255,042	4,115,902	259,105	4,419,832	244,598	3,960,633	977,981	965,519	272,260	3,247,377	272,116	629,880	272,123	630,086
$25,000 under $30,000	104,279	2,859,187	93,624	1,872,453	99,754	2,280,745	90,989	1,827,019	378,382	369,735	104,275	1,718,471	104,184	355,091	104,208	355,298
$30,000 under $50,000	43,266	1,178,054	35,468	812,100	41,023	1,118,232	34,570	792,956	161,159	156,537	43,256	907,387	43,231	202,081	43,234	202,232
$50,000 under $100,000	21,360	1,413,120	13,877	472,559	19,472	1,288,240	13,096	452,630	82,413	78,249	21,270	1,179,044	21,256	413,016	21,299	415,321
$100,000 under $200,000	4,285	556,206	2,930	139,626	3,813	494,363	2,787	135,714	15,768	14,288	4,257	461,662	4,241	207,999	4,278	210,958
$200,000 under $500,000	987	279,299	710	39,415	832	234,487	667	37,783	3,504	3,055	970	224,594	966	121,828	983	125,942
$500,000 under $1,000,000	143	94,243	108	7,744	126	83,029	102	7,337	495	420	141	73,424	139	44,288	142	45,718
$1,000,000 or more	71	256,190	50	5,015	57	233,522	46	4,865	249	220	69	226,510	69	74,307	70	77,442
Returns under $5,000	1,568,869	3,498,824	1,373,109	3,441,966	483,211	1,154,037	373,819	1,208,686	3,103,492	2,926,124	775,217	969,337	763,749	144,953	763,964	147,239
Returns $5,000 under $10,000	1,111,239	8,216,280	1,037,489	7,532,736	816,048	6,120,373	765,279	5,662,909	3,645,557	3,556,911	1,086,845	4,230,551	1,078,908	690,742	1,078,936	690,841
Returns $10,000 under $15,000	677,377	8,259,229	646,742	7,053,455	605,331	7,425,877	581,598	6,945,102	2,386,041	2,349,530	676,427	5,322,718	673,565	938,077	673,624	938,431
Returns $15,000 or more	496,943	12,584,390	439,753	8,411,714	469,732	11,754,575	422,778	8,112,002	1,804,695	1,762,171	496,727	9,578,745	496,396	2,436,878	496,585	2,453,030
UTAH																
Total	370,130	3,089,584	345,586	2,601,544	215,519	2,442,979	196,836	2,116,806	1,076,220	1,054,093	275,900	1,703,846	275,143	329,212	275,150	329,516
Under $1,000	46,721	10,755	38,718	22,860	3,824	-4,711	2,667	2,455	57,312	57,304	-	-	-	-	(*)	(*)
$1,000 under $2,000	37,572	51,291	34,769	46,930	7,271	14,113	11,165	30,321	45,955	43,213	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	26,896	65,346	24,891	36,914					46,513	46,513	18,794	12,866	18,652	1,836	18,652	1,836
$3,000 under $4,000	14,739	50,001	14,052	47,435	6,900	23,827			25,600	25,287	12,385	15,217	12,385	2,266	12,385	2,266
$4,000 under $5,000	32,032	140,804	30,025	126,211	13,942	62,583	13,799	56,403	84,922	83,120	25,491	48,530	25,491	7,631	25,491	7,631
$5,000 under $6,000	17,174	95,952	16,287	83,501	9,655	53,996	8,763	45,810	49,826	49,156	16,137	41,435	15,934	6,347	15,934	6,347
$6,000 under $7,000	14,400	125,047	12,958	81,193	15,169	99,240	8,727	57,557	68,655	64,423	18,631	49,769	18,570	7,701	18,570	7,701
$7,000 under $8,000	14,027	141,192	13,714	134,847	10,016	74,052	9,703	72,398	48,789	48,789	18,401	71,491	18,401	12,001	18,401	12,001
$8,000 under $9,000	14,882	126,771	13,951	113,480	14,519	124,117	13,638	112,026	51,990	49,440	14,832	63,196	14,690	9,976	14,690	9,976
$9,000 under $10,000	23,765	224,770	23,621	208,197	19,407	183,602	19,263	166,339	97,779	95,976	23,023	110,625	23,572	18,504	23,572	18,504
$10,000 under $11,000	18,685	196,198	17,462	180,223	16,803	176,695	15,580	161,254	66,296	63,287	18,675	112,696	18,675	18,985	18,675	18,985
$11,000 under $12,000	17,966	207,778	17,388	194,120	15,523	179,671	14,945	168,144	68,334	67,259	17,966	120,325	17,915	20,719	17,915	20,733
$12,000 under $14,000	15,658	196,616	15,493	185,659	15,658	196,616	15,493	185,659	68,273	68,273	15,658	114,592	15,658	19,679	15,658	19,674
$14,000 under $15,000	11,762	151,184	11,534	151,974	11,809	147,164	10,781	142,095	52,315	52,313	11,762	92,997	11,740	16,365	11,740	16,379
$15,000 under $20,000	9,981	145,144	9,106	114,887	8,089	117,110	7,824	97,192	36,022	34,687	9,981	93,815	9,981	16,794	9,981	16,794
$20,000 under $25,000	31,432	524,604	30,477	481,635	29,935	498,579	29,041	459,866	127,488	126,847	31,432	332,825	31,359	61,879	31,359	61,879
$25,000 under $30,000	9,307	205,996	8,358	175,405	9,127	201,719	8,178	171,172	39,834	39,035	9,293	140,907	9,293	28,360	9,293	28,360
$30,000 under $50,000	3,131	85,118	2,686	59,883	3,029	82,237	2,635	59,561	14,464	14,413	3,131	60,996	3,131	13,168	3,131	13,168
$50,000 under $100,000	1,515	85,088	1,051	34,069	1,257	81,399	993	32,929	6,199	5,830	1,315	66,322	1,305	22,026	1,305	22,087
$100,000 under $200,000	189	23,632	150	6,443	171	21,824	144	6,366	761	699	183	18,768	181	8,402	182	8,548
$200,000 under $500,000	37	11,265	33	2,558	34	10,190	31	2,496	161	145	37	8,776	37	4,897	37	4,424
$500,000 under $1,000,000																
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	151,960	318,156	142,455	300,351	32,037	90,813	27,631	89,239	260,302	255,442	60,336	77,754	60,194	11,834	60,197	11,933
Returns $5,000 under $10,000	94,203	713,732	85,531	626,218	68,766	535,006	60,094	454,130	317,039	307,784	91,624	336,876	91,167	54,530	91,167	54,530
Returns $10,000 under $15,000	74,052	904,921	70,483	826,863	67,082	819,257	64,623	754,345	231,240	285,819	74,042	534,426	73,969	92,542	73,969	92,571
Returns $15,000 or more	49,915	1,102,774	46,617	848,113	47,634	1,047,904	44,488	819,093	207,639	205,048	49,898	754,791	49,813	170,246	49,817	170,483

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
VERMONT																
Total	148,628	1,192,038	133,495	930,295	86,758	924,472	76,847	736,479	420,875	403,510	114,376	699,486	113,838	137,918	113,838	138,114
Under $1,000	19,941	3,663	15,999	15,536	5,808	-1,807	(*)	(*)	38,865	38,438	-	-	-	-	-	-
$1,000 under $2,000	13,525	25,054	11,901	21,469	4,984	10,990	8,860	25,231	25,611	23,019	17,252	18,703	17,252	2,825	17,252	2,825
$2,000 under $3,000																
$3,000 under $4,000	14,213	50,787	23,824	92,661	8,262	31,573			28,176	28,142						
$4,000 under $5,000	12,914	57,505							26,593	26,384	11,072	29,135	11,072	4,761	11,072	4,761
$5,000 under $6,000	13,541	74,743	13,027	70,316	6,800	37,875	6,495	34,971	32,297	32,297	13,210	36,318	13,083	5,810	13,083	5,810
$6,000 under $7,000	7,702	50,675	14,737	90,021	10,613	74,767	14,114	88,782	27,925	23,024	7,702	20,866	7,464	3,264	(*)	(*)
$7,000 under $8,000	7,933	59,052							24,018	24,018	7,933	29,608	7,933	4,832	7,933	4,832
$8,000 under $9,000	8,377	69,259	8,066	33,306	4,587	38,007			32,210	28,420	6,744	28,869	6,744	4,867	6,744	4,867
$9,000 under $10,000	5,219	50,622	5,168	46,065	5,219	50,622	5,168	46,065	18,210	18,001	5,219	29,460	5,219	4,883	5,219	4,883
$10,000 under $11,000	8,464	86,709	8,220	81,651	5,741	59,005	5,623	56,271	29,430	29,182	8,464	53,636	8,413	9,237	8,413	9,237
$11,000 under $12,000	4,981	57,579	4,657	45,400	4,981	57,579	4,657	45,400	19,730	17,446	4,964	32,856	4,842	5,538	4,842	5,538
$12,000 under $13,000	4,510	56,078	4,510	53,456	4,510	56,078	4,510	53,456	17,315	17,315	4,510	34,052	4,510	5,800	4,510	5,800
$13,000 under $14,000	5,246	70,804	8,923	121,812	9,196	128,488	8,923	121,812	17,693	16,868	5,246	46,625	5,246	8,511	5,246	8,511
$14,000 under $15,000	4,775	68,504							14,381	14,381	4,775	46,025	4,775	8,283	4,775	8,283
$15,000 under $20,000	10,050	176,716	8,920	145,621	9,467	166,321	8,864	145,444	38,688	38,412	10,050	122,266	10,050	23,286	10,050	23,286
$20,000 under $25,000	3,562	77,893	2,891	52,259	3,211	70,319	2,706	49,611	14,396	13,847	3,562	54,553	3,562	11,140	3,562	11,191
$25,000 under $30,000	1,366	37,628	1,182	22,030	1,366	37,628	1,182	22,030	6,554	6,324	1,366	26,701	1,366	5,697	1,366	5,697
$30,000 under $50,000	1,595	57,955	978	18,575	1,411	51,203	977	18,574	5,655	5,014	1,595	44,879	1,595	11,335	1,595	11,368
$50,000 under $100,000	613	40,977	432	17,757	577	38,587	409	17,460	2,800	2,698	613	30,555	613	10,405	613	10,466
$100,000 under $200,000	85	11,539	49	2,219	71	9,421	44	2,019	269	231	83	8,065	83	3,586	83	3,619
$200,000 under $500,000	10	2,533	7	97	8	2,054	6	95	36	30	10	1,787	10	946	10	956
$500,000 under $1,000,000	6	5,762	4	43	6	5,762	4	43	23	19	6	4,528	6	2,913	6	2,980
$1,000,000 or more																
Returns under $5,000	60,593	137,010	51,724	129,666	18,994	40,756	13,165	34,446	119,245	115,983	28,324	47,838	28,324	7,585	28,324	7,585
Returns $5,000 under $10,000	42,772	304,351	40,998	239,709	27,219	201,272	25,777	169,817	134,660	125,760	40,808	145,121	40,443	23,656	40,443	23,656
Returns $10,000 under $15,000	27,976	339,674	26,310	302,320	24,428	301,150	23,713	276,940	98,549	95,192	27,959	213,194	27,786	37,369	27,786	37,369
Returns $15,000 or more	17,287	411,003	14,463	258,600	16,117	381,294	14,192	255,276	68,421	66,575	17,285	293,333	17,285	69,308	17,285	69,504
VIRGINIA																
Total	1,692,430	15,368,613	1,582,022	13,353,888	925,646	11,824,834	873,468	10,286,256	4,329,663	4,188,200	1,398,620	9,777,120	1,393,279	1,985,109	1,393,323	1,986,667
Under $1,000	139,378	31,748	129,070	70,307	7,502	-25,548	4,058	10,366	159,938	154,955	-	-	-	-	22	143
$1,000 under $2,000	120,342	183,764	103,964	164,644	14,561	24,234	10,668	28,150	163,178	155,183	25,692	5,398	25,692	766	25,692	766
$2,000 under $3,000	131,764	328,530	119,779	293,761	20,451	51,044	18,676	40,009	231,468	204,772	93,646	69,317	91,098	10,122	91,108	10,133
$3,000 under $4,000	115,054	407,633	105,783	363,254	31,671	107,302	28,214	91,393	203,392	190,915	105,519	158,633	105,126	24,206	105,126	24,206
$4,000 under $5,000	132,549	601,536	121,045	538,373	48,187	215,754	43,810	201,211	279,976	265,518	128,159	265,670	126,868	41,231	126,868	41,231
$5,000 under $6,000	80,485	443,987	76,266	417,554	30,965	170,427	29,142	159,225	171,730	167,487	80,297	229,656	79,771	36,817	79,771	36,817
$6,000 under $7,000	108,225	697,668	101,801	645,804	60,560	389,047	58,604	368,940	326,590	314,633	103,318	351,884	103,250	57,141	103,250	57,141
$7,000 under $8,000	108,119	807,138	102,976	763,376	77,449	577,601	72,846	544,284	283,381	277,310	107,832	487,280	107,697	80,874	107,697	80,874
$8,000 under $9,000	76,120	644,539	73,973	613,856	55,841	471,002	54,074	454,231	230,028	223,677	75,984	381,793	75,850	64,495	75,850	64,495
$9,000 under $10,000	100,360	951,525	94,447	858,087	71,831	683,523	68,880	628,730	303,515	293,958	100,358	595,606	100,223	101,961	100,225	101,963
$10,000 under $11,000	75,649	791,058	72,775	716,765	57,404	600,385	54,852	544,559	240,077	235,122	73,550	487,550	73,550	85,410	73,550	85,410
$11,000 under $12,000	64,950	748,162	62,403	702,390	56,118	647,012	54,243	610,477	220,304	218,876	64,950	467,703	64,950	82,087	64,950	82,087
$12,000 under $13,000	66,312	826,423	64,780	786,115	54,490	678,817	52,958	641,972	198,873	198,604	66,312	562,867	66,312	101,903	66,312	101,903
$13,000 under $14,000	53,053	713,537	51,790	671,510	43,979	591,482	42,784	555,629	175,799	171,815	53,052	478,685	53,052	87,338	53,053	87,350
$14,000 under $15,000	43,520	629,682	42,836	587,062	37,301	540,347	36,684	505,751	140,108	138,408	43,520	430,461	43,520	80,264	43,520	80,264
$15,000 under $20,000	141,744	2,429,879	135,563	2,201,610	130,569	2,237,478	125,325	2,041,673	498,457	490,516	141,741	1,701,327	141,649	327,762	141,652	327,794
$20,000 under $25,000	62,397	1,387,080	58,758	1,193,605	58,780	1,306,956	56,056	1,144,641	232,094	227,496	62,341	1,003,812	62,341	207,107	62,341	207,107
$25,000 under $30,000	35,462	966,467	33,418	807,147	32,775	893,229	31,776	774,244	127,973	124,079	35,459	726,470	35,457	162,732	35,457	162,732
$30,000 under $50,000	27,639	1,017,973	23,909	707,672	26,587	972,712	23,412	699,427	105,615	100,639	27,586	778,968	27,583	200,291	27,585	200,353
$50,000 under $100,000	7,926	518,672	5,618	198,415	7,384	481,989	5,400	191,703	31,867	29,461	7,923	401,423	7,912	137,461	7,914	137,737
$100,000 under $200,000	1,121	144,770	864	40,388	1,022	131,521	820	37,942	4,390	3,983	1,121	118,025	1,119	52,547	1,119	52,820
$200,000 under $500,000	220	59,878	172	9,537	186	50,998	158	9,148	774	671	220	47,219	219	25,178	220	25,532
$500,000 under $1,000,000	31	20,096	26	2,185	25	16,555	23	2,081	107	97	30	14,809	30	9,050	31	9,299
$1,000,000 or more	10	16,869	6	471	8	10,967	5	470	29	25	10	12,563	10	8,367	10	8,510
Returns under $5,000	639,087	1,553,211	579,641	1,430,339	122,372	372,786	105,426	371,129	1,037,952	971,343	353,016	499,018	348,784	76,325	348,816	76,478
Returns $5,000 under $10,000	473,309	3,544,857	449,463	3,298,677	296,646	2,291,600	283,546	2,155,411	1,315,244	1,277,065	467,789	2,046,220	466,791	341,288	466,793	341,290
Returns $10,000 under $15,000	303,484	3,708,862	294,584	3,463,842	249,292	3,058,043	241,521	2,858,389	975,161	962,825	301,384	2,427,266	301,384	437,003	301,385	437,015
Returns $15,000 or more	276,550	6,561,684	258,334	5,161,031	257,336	6,102,405	242,975	4,901,329	1,001,306	976,967	276,431	4,804,616	276,329	1,130,493	276,329	1,131,884

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WASHINGTON																
Total	1,232,230	11,156,893	1,105,223	9,273,174	779,874	9,253,266	699,969	7,666,981	3,525,923	3,382,769	981,874	6,917,870	971,573	1,382,581	971,617	1,384,127
Under $1,000	112,054	3,808	98,315	59,520	14,374	-36,607	7,028	9,989	165,494	158,657	-	-	-	-	(*)	(*)
$1,000 under $2,000	100,220	152,453	89,973	131,509	17,161	27,343	14,256	19,683	149,935	137,542	21,305	2,873	21,042	407	21,042	407
$2,000 under $3,000	78,382	192,766	67,731	172,971	16,955	42,704	13,577	32,928	148,606	136,899	51,331	37,142	51,284	5,364	51,284	5,364
$3,000 under $4,000	70,249	244,782	52,262	173,268	29,382	101,817	20,085	60,987	159,551	131,487	56,501	68,140	52,606	9,794	52,606	9,794
$4,000 under $5,000	67,108	301,185	49,801	202,384	29,642	133,425	18,800	70,878	151,297	134,571	58,532	121,198	57,695	18,351	57,696	18,352
$5,000 under $6,000	58,715	321,743	51,421	266,486	40,849	226,123	37,817	195,386	170,314	167,763	51,496	126,343	51,228	19,414	51,228	19,414
$6,000 under $7,000	62,557	407,935	56,828	361,779	37,025	239,987	31,686	203,430	169,872	155,742	61,449	220,608	59,453	35,367	59,453	35,367
$7,000 under $8,000	67,994	507,370	65,273	492,952	55,351	411,129	53,117	401,247	226,615	219,800	66,872	244,424	66,808	39,027	66,808	39,027
$8,000 under $9,000	72,674	621,279	70,946	579,694	49,886	427,114	48,510	387,851	232,381	230,749	72,408	347,803	69,895	57,400	69,895	57,400
$9,000 under $10,000	85,931	809,430	79,511	706,245	71,593	676,336	65,908	587,903	298,234	285,052	85,931	456,113	85,931	76,332	85,931	76,332
$10,000 under $11,000	72,192	756,035	68,676	695,712	63,097	661,419	60,474	612,364	243,674	240,131	72,024	452,965	72,024	77,177	72,024	77,177
$11,000 under $12,000	66,107	762,892	63,497	688,176	58,894	679,335	56,284	614,572	241,456	239,478	66,107	458,051	65,831	79,120	65,831	79,120
$12,000 under $13,000	45,026	562,991	43,911	528,799	39,534	494,697	38,421	463,959	153,807	151,110	45,026	363,616	44,979	64,785	44,979	64,785
$13,000 under $14,000	43,169	583,145	42,180	556,891	38,848	524,552	37,924	499,134	156,414	154,350	43,169	383,588	43,168	69,366	43,168	69,366
$14,000 under $15,000	34,267	496,365	31,136	435,939	31,698	459,573	28,738	402,766	124,576	119,236	34,267	331,723	34,266	60,012	34,266	60,012
$15,000 under $20,000	116,571	2,005,747	107,727	1,738,685	111,521	1,918,440	104,818	1,696,229	430,614	422,478	116,481	1,412,121	116,406	269,048	116,406	269,068
$20,000 under $25,000	42,823	949,234	37,700	756,217	39,996	885,359	35,679	717,314	166,548	162,216	42,822	699,254	42,809	146,006	42,812	146,049
$25,000 under $30,000	13,218	358,986	11,430	259,973	12,740	346,002	11,080	251,573	48,681	47,432	13,218	279,153	13,217	62,115	13,217	62,197
$30,000 under $50,000	17,025	632,859	12,961	317,238	15,802	588,165	12,038	295,033	67,219	64,809	16,995	511,792	16,993	134,623	16,998	134,697
$50,000 under $100,000	5,007	323,958	3,248	115,975	4,687	303,306	3,082	112,354	21,091	20,106	5,005	265,434	5,003	92,271	5,005	92,485
$100,000 under $200,000	779	102,229	566	26,803	702	92,261	535	25,777	2,946	2,654	773	86,891	773	39,749	774	40,047
$200,000 under $500,000	140	38,974	104	4,859	117	32,326	93	4,662	509	428	140	30,978	140	16,550	140	16,830
$500,000 under $1,000,000	15	9,878	13	605	14	8,924	13	605	64	57	15	8,099	15	4,890	15	5,058
$1,000,000 or more	7	10,847	7	495	6	9,536	6	357	25	22	7	9,562	7	5,413	7	5,707
Returns under $5,000	428,013	894,994	358,088	739,651	107,514	268,681	73,746	194,465	774,883	699,156	187,669	229,353	182,627	33,916	182,660	33,988
Returns $5,000 under $10,000	347,871	2,667,757	323,979	2,407,156	254,704	1,980,689	237,038	1,775,818	1,093,416	1,059,106	338,156	1,395,290	333,315	227,541	333,315	227,541
Returns $10,000 under $15,000	260,761	3,161,428	249,400	2,905,517	232,071	2,819,576	221,841	2,592,795	919,927	904,305	260,593	1,989,942	260,268	350,459	260,268	350,459
Returns $15,000 or more	195,585	4,432,713	173,756	3,220,850	185,585	4,184,320	167,344	3,103,904	737,697	720,202	195,456	3,303,285	195,363	770,665	195,374	772,138
WEST VIRGINIA																
Total	559,868	4,594,437	526,852	3,939,598	365,400	3,776,557	344,107	3,276,854	1,531,364	1,486,699	464,451	2,894,605	464,405	570,427	464,406	570,814
Under $1,000	47,512	13,288	42,537	19,057	5,533	-1,935	}		{ 56,636	53,625	-	-	-	-	(*)	(*)
$1,000 under $2,000	37,865	52,438	34,523	46,037	4,806	8,166	} 8,045	14,640	{ 61,228	53,017	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $3,000	26,613	67,163	24,722	60,880	3,941	9,902	}		{ 34,634	33,335	24,775	19,262	24,775	2,767	24,775	2,767
$3,000 under $4,000	30,172	107,648	28,662	100,907	11,193	40,049	9,756	33,665	64,678	63,088	22,618	36,794	22,618	5,594	22,618	5,594
$4,000 under $5,000	51,403	230,306	47,765	199,746	29,303	132,534	28,538	128,985	120,780	118,543	49,166	96,533	49,166	14,868	49,166	14,868
$5,000 under $6,000	28,567	154,559	26,889	132,553	21,237	115,049	19,950	97,085	73,282	68,163	28,056	73,243	28,056	11,023	28,056	11,023
$6,000 under $7,000	39,655	260,344	36,452	232,712	30,985	203,218	27,783	175,420	116,182	111,979	39,655	139,284	39,655	21,999	39,655	21,999
$7,000 under $8,000	41,249	311,979	40,268	297,851	34,946	265,330	33,965	251,202	136,159	131,639	41,249	174,009	41,249	28,164	41,249	28,164
$8,000 under $9,000	56,458	482,287	56,055	471,020	45,953	392,787	45,550	384,291	224,147	224,147	56,458	262,691	56,458	43,470	56,458	43,470
$9,000 under $10,000	40,364	383,124	38,134	346,732	29,787	283,475	29,730	281,635	113,583	111,482	40,364	248,284	40,364	42,712	40,364	42,712
$10,000 under $11,000	32,408	338,897	31,713	312,937	28,878	301,999	28,183	275,305	107,922	105,966	32,408	217,861	32,362	37,396	32,362	37,396
$11,000 under $12,000	26,465	304,565	24,115	264,855	25,741	296,013	23,979	263,987	91,890	87,952	26,465	197,084	26,465	34,145	26,465	34,145
$12,000 under $13,000	19,801	246,411	19,633	230,597	17,900	222,634	17,732	209,122	64,217	64,217	19,801	165,517	19,801	29,702	19,801	29,702
$13,000 under $14,000	18,082	243,604	17,733	231,137	16,769	226,054	16,420	213,914	51,513	50,652	18,082	177,479	18,082	32,817	18,082	32,817
$14,000 under $15,000	8,808	127,363	8,325	113,432	8,406	121,472	8,252	112,324	25,850	25,850	8,808	93,810	8,808	17,344	8,808	17,344
$15,000 under $20,000	33,426	558,862	31,824	501,549	30,743	515,684	29,562	468,815	112,573	110,688	33,426	411,292	33,426	79,409	33,426	79,409
$20,000 under $25,000	8,673	190,669	7,737	152,836	8,069	176,969	7,373	147,547	30,610	29,913	8,673	147,295	8,673	30,798	8,673	30,798
$25,000 under $30,000	4,973	135,225	4,253	95,239	4,676	127,556	4,070	90,941	18,234	17,159	4,973	107,417	4,973	24,202	4,973	24,202
$30,000 under $50,000	5,001	182,754	3,857	79,789	4,381	159,572	3,629	78,663	17,524	16,145	5,000	151,482	5,000	41,029	5,000	41,029
$50,000 under $100,000	1,981	131,388	1,331	36,758	1,801	119,231	1,280	36,628	8,175	7,718	1,981	111,842	1,981	40,383	1,981	40,383
$100,000 under $200,000	319	42,277	260	9,821	293	38,910	254	9,720	1,300	1,206	319	37,178	319	17,359	319	17,359
$200,000 under $500,000	61	16,654	53	2,633	49	13,055	46	2,452	206	179	61	14,442	61	8,113	61	8,167
$500,000 under $1,000,000	8	6,595	8	352	8	6,595	8	352	30	27	8	5,840	8	3,608	8	3,749
$1,000,000 or more	4	6,041	3	168	2	2,238	2	161	11	9	4	5,319	4	3,435	4	3,621
Returns under $5,000	193,565	470,843	178,209	426,626	54,776	188,716	46,339	177,291	337,956	321,608	98,660	153,234	98,660	23,321	98,661	23,325
Returns $5,000 under $10,000	206,293	1,592,292	197,798	1,480,868	162,908	1,259,859	156,978	1,189,633	663,353	647,410	205,782	897,511	205,782	147,367	205,782	147,367
Returns $10,000 under $15,000	105,564	1,260,839	101,519	1,152,958	97,694	1,168,173	94,566	1,074,653	341,392	334,637	105,564	851,752	105,518	151,403	105,518	151,403
Returns $15,000 or more	54,446	1,270,463	49,326	879,146	50,022	1,159,810	46,224	835,279	188,663	183,044	54,445	992,108	54,445	248,336	54,445	248,718

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WISCONSIN																
[illegible]	1,[illegible]	14,126,826	1,446,290	11,[illegible]	960,849	11,143,472	837,896	[illegible]	4,621,921	4,350,421	1,302,191	8,441,188	1,285,994	1,651,019	1,286,029	1,[illegible]
[illegible]	[illegible]	46,072	128,605	84,679	17,961	-25,080	9,597	14,139	212,043	199,118	-	-	-	-	23	157
[illegible]	159,110	[illegible]	[illegible]	[illegible]	25,825	39,489	17,927	28,257	256,589	216,301	31,889	5,418	31,889	854	31,889	854
[illegible] under $3,000	107,717	[illegible]	[illegible]	[illegible]	33,855	86,[illegible]	19,155	41,300	194,385	160,647	79,143	50,840	75,069	7,036	75,0[illegible]	7,036
[illegible]	109,911	[illegible]	[illegible]	277,317	39,[illegible]	140,786	22,625	66,023	234,175	189,301	83,573	124,784	80,267	18,397	80,267	18,397
[illegible]	89,673	406,230	70,541	[illegible]	43,934	[illegible]	33,235	[illegible]	229,805	194,454	77,285	151,126	76,381	23,136	76,381	23,136
[illegible]	100,404	[illegible]	[illegible]	343,682	40,842	[illegible]	23,682	80,309	217,210	186,594	96,308	281,066	93,209	44,153	93,209	44,153
$6,000 under $7,000	[illegible]	590,900	80,951	504,971	56,279	365,100	50,892	312,488	248,974	228,934	85,274	291,786	83,625	46,396	83,625	46,396
$7,000 under $8,000	[illegible]	859,823	101,875	738,481	66,168	498,305	60,337	435,724	330,191	317,070	114,522	487,[illegible]	112,343	80,811	112,343	80,811
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	61,681	529,382	54,951	434,898	297,349	291,529	98,677	505,850	98,319	86,352	98,319	86,352
$9,000 under $[illegible]	[illegible]	608,331	60,697	557,540	45,182	431,105	42,496	384,234	206,135	203,609	63,178	364,110	63,031	61,049	63,031	61,049
$10,000 under $11,000	[illegible]	[illegible]	[illegible]	[illegible]	74,953	787,106	70,759	707,893	298,991	295,116	84,267	522,960	84,099	88,933	84,099	88,933
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	65,137	748,880	62,314	674,659	280,498	279,062	72,070	492,151	72,069	84,694	72,069	84,694
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	68,308	859,636	67,005	[illegible]	[illegible]	[illegible]	74,311	574,219	74,244	100,[illegible]	74,245	100,783
[illegible]	66,[illegible]	838,123	[illegible]	808,978	[illegible]	801,625	57,341	728,038	250,077	245,218	66,[illegible]	579,754	66,[illegible]	104,053	66,[illegible]	104,053
$14,000 under $15,000	[illegible]	[illegible]	50,638	706,426	[illegible]	747,527	48,747	680,002	203,402	195,891	54,434	508,312	54,366	91,529	54,366	91,529
[illegible]	[illegible]	2,350,649	133,057	2,117,181	133,256	[illegible]	128,010	[illegible]	544,415	540,293	139,220	1,585,426	139,191	298,875	139,193	298,933
$20,000 under $25,000	[illegible]	874,501	36,420	696,979	[illegible]	834,685	[illegible]	682,100	156,132	151,938	39,511	621,962	39,510	127,584	39,510	127,584
[illegible]	14,241	387,011	12,386	[illegible]	13,065	355,781	11,561	267,296	61,399	60,184	14,217	273,890	14,217	60,049	14,220	60,095
[illegible]	[illegible]	740,378	16,564	[illegible]	[illegible]	[illegible]	15,441	426,831	87,659	83,804	19,784	549,251	19,763	140,967	19,763	140,980
$50,000 under $100,000	[illegible]	439,601	5,422	[illegible]	6,337	416,083	5,286	222,346	28,729	27,671	6,678	336,000	6,668	115,113	6,673	115,261
$100,000 under $200,000	[illegible]	125,438	851	[illegible]	902	115,366	803	52,130	3,990	3,608	974	96,099	974	42,920	975	43,169
[illegible]	[illegible]	50,971	151	11,889	156	44,233	142	11,530	658	553	177	35,749	177	19,484	177	19,824
$500,000 under $1,000,000	18	10,900	15	781	16	9,760	14	763	72	66	18	7,953	18	4,908	18	4,985
$1,000,000 or more	6	[illegible]	5	482	5	8,436	5	482	25	20	6	4,691	6	2,992	6	3,203
[illegible]	616,664	1,342,188	495,033	1,028,067	161,172	442,692	102,539	278,642	1,122,997	960,421	271,890	332,168	263,606	49,423	263,629	49,580
[illegible]	470,184	3,458,308	410,711	2,887,330	270,152	2,046,354	232,358	1,647,653	1,290,859	1,227,736	457,959	1,920,604	450,527	318,761	450,527	318,761
[illegible] $10,000 under $15,000	[illegible]	4,337,154	335,675	3,930,910	319,939	3,944,774	306,166	3,594,886	1,315,986	1,294,727	351,757	2,677,396	351,337	469,941	351,338	469,992
[illegible] $15,000 or more	[illegible]	4,989,175	[illegible]	3,840,146	209,586	4,709,654	196,833	3,707,844	883,079	867,537	220,585	3,511,020	220,524	812,894	220,535	814,035
WYOMING																
Total	126,559	1,057,643	110,171	826,691	74,980	830,742	63,000	629,108	343,538	326,546	103,580	669,873	102,509	135,796	102,509	136,189
Under $1,000	9,765	-1,944	6,949	5,802	2,120	-5,246	404	2,473	15,204	13,566	-	-	-	-	-	-
$1,000 under $2,000	9,875	15,796	22,140	53,412	6,865	18,766	4,902	12,702	15,093	12,675	13,053	13,578	12,792	1,979	12,792	1,979
$2,000 under $3,000	8,339	21,775							15,231	15,231						
$3,000 under $4,000	7,920	26,814							16,759	16,106						
$4,000 under $5,000	13,430	61,944	12,947	61,450	4,729	21,533	8,888	38,927	32,644	32,384	13,371	26,051	13,168	4,083	13,168	4,083
$5,000 under $6,000	11,327	60,330	9,291	48,339	6,158	32,936			34,908	28,364	11,327	23,804	11,187	3,555	11,187	3,555
$6,000 under $7,000	11,458	82,456	9,357	65,162	6,350	47,451	8,321	61,339	30,224	29,964	11,458	47,447	11,323	7,713	11,323	7,713
$7,000 under $8,000																
$8,000 under $9,000	6,127	50,698	14,824	131,446	4,491	37,050			19,263	18,722	6,127	30,608	6,057	5,041	6,057	5,041
$9,000 under $10,000	9,375	89,504			7,605	72,916	7,546	69,261	28,977	28,457	9,316	55,885	9,054	9,284	9,054	9,284
$10,000 under $11,000	9,993	106,545	9,703	101,734	9,859	105,137	9,569	101,251	36,563	36,030	9,993	64,831	9,993	10,895	9,993	10,895
$11,000 under $12,000																
$12,000 under $13,000	4,994	62,672	4,860	55,326	4,994	62,672	4,860	55,326	20,690	20,690	4,994	40,896	4,994	7,171	4,994	7,171
$13,000 under $14,000	4,537	61,051	4,478	55,078	3,787	50,879	3,728	48,759	11,609	10,928	4,537	43,884	4,537	8,212	4,537	8,212
$14,000 under $15,000	4,768	69,624	3,927	55,281	4,768	69,624	3,927	55,281	18,506	18,302	4,768	45,174	4,768	8,187	4,768	8,187
$15,000 under $20,000	8,759	152,856	7,561	116,100	7,601	133,724	6,728	106,278	27,395	26,467	8,759	114,041	8,759	22,358	8,759	22,358
$20,000 under $25,000	2,762	60,392	3,425	67,021	2,422	52,504	3,425	67,021	9,158	8,582	2,762	47,992	2,762	10,272	2,762	10,272
$25,000 under $30,000	1,443	38,693			1,402	37,492			4,534	4,375	1,443	31,417	1,443	7,020	1,443	7,043
$30,000 under $50,000	1,089	42,186	361	4,323	1,069	41,334	361	4,323	4,435	3,615	1,089	35,747	1,089	8,869	1,089	8,993
$50,000 under $100,000	507	33,298	280	4,658	480	31,156	280	4,658	2,000	1,786	492	28,673	492	10,238	492	10,269
$100,000 under $200,000	64	8,012	50	688	58	7,339	46	681	247	218	64	6,403	64	2,677	64	2,726
$200,000 under $500,000																
$500,000 under $1,000,000	27	14,982	18	873	22	13,475	15	828	98	84	27	13,444	27	8,242	27	8,408
$1,000,000 or more																
Returns under $5,000	49,329	124,345	42,036	120,663	13,714	35,053	9,812	36,052	94,931	89,962	26,424	39,629	25,960	6,063	25,960	6,063
Returns $5,000 under $10,000	38,287	282,988	33,472	244,947	24,804	190,354	20,249	148,650	113,372	105,507	38,228	157,743	37,621	25,593	37,621	25,593
Returns $10,000 under $15,000	24,292	299,892	22,968	267,418	23,408	288,312	22,084	260,617	87,368	85,950	24,292	194,784	24,292	34,465	24,292	34,465
Returns $15,000 or more	14,651	350,418	11,695	193,662	13,054	317,023	10,855	183,789	47,867	45,127	14,636	277,716	14,636	69,675	14,636	70,069

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APO/FPO[1]																
Total	291,644	1,747,351	284,160	1,750,157	138,446	1,163,265	134,704	1,155,310	704,055	703,923	261,413	967,779	261,413	173,929	261,413	173,930
Under $1,000	28,082	33,960	26,211	55,729					32,281	32,281	70,509	45,256	70,509	6,509	70,509	6,509
$1,000 under $2,000	68,754	168,778	65,012	159,411	24,247	63,097	20,505	62,380	93,078	93,078						
$2,000 under $3,000	30,161	101,338	28,290	95,896					43,962	43,962	28,290	44,967	28,290	6,878	28,290	6,878
$3,000 under $4,000	34,686	154,413	34,686	158,621					90,080	90,080	32,653	58,020	32,653	8,913	32,653	8,913
$4,000 under $5,000	24,298	135,557	24,298	135,359	34,273	171,027	34,273	175,111	87,271	87,271	24,298	53,186	24,298	8,307	24,298	8,307
$5,000 under $6,000	23,874	158,154	23,874	161,441					73,278	73,278	23,874	83,575	23,874	13,671	23,874	13,671
$6,000 under $7,000	30,487	249,455	30,487	247,945	22,038	151,281	22,038	151,658	104,751	104,751	30,487	144,088	30,487	24,522	30,487	24,522
$7,000 under $8,000																
$8,000 under $10,000	14,781	151,382	14,781	149,548	25,445	239,922	25,445	236,795	43,996	43,996	14,781	103,081	14,781	18,193	14,781	18,193
$10,000 under $11,000																
$11,000 under $12,000	13,244	159,939	13,244	160,019	11,971	144,868	11,971	144,744	47,604	47,604	13,244	108,014	13,244	19,125	13,244	19,125
$12,000 under $13,000																
$13,000 under $14,000	5,733	78,919	5,733	78,395	13,372	218,709	13,372	216,301	17,921	17,921	5,733	55,511	5,733	10,772	5,733	10,772
$14,000 under $15,000																
$15,000 under $20,000	10,083	173,687	10,083	171,957					37,956	37,824	10,083	127,837	10,083	24,773	10,083	24,773
$20,000 under $25,000	5,337	117,448	5,337	114,726	4,976	110,040	4,976	107,211	22,997	22,997	5,337	91,905	5,337	19,484	5,337	19,484
$25,000 under $30,000	1,350	36,566	1,350	35,482	1,350	36,566	1,350	35,482	5,153	5,153	1,350	30,041	1,350	6,914	1,350	6,914
$30,000 under $50,000	774	27,755	774	25,628	774	27,755	774	25,628	3,727	3,727	774	22,297	774	5,869	774	5,869
$50,000 under $100,000																
$100,000 under $200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$200,000 under $500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $10,000	161,683	458,489	154,199	469,657	42,451	144,078	38,709	147,568	259,401	259,401	131,452	148,243	131,452	22,299	131,452	22,299
Returns $10,000 under $15,000	82,559	580,062	82,559	581,468	54,026	380,650	54,026	379,247	275,293	275,293	82,559	306,205	82,559	51,107	82,559	51,107
Returns $15,000 under $20,000	29,858	353,344	29,858	351,240	25,197	297,386	25,197	295,006	99,528	99,528	29,858	241,250	29,858	43,482	29,858	43,482
Returns $20,000 or more	17,544	355,456	17,544	347,793	16,772	341,152	16,772	333,486	69,833	69,701	17,544	272,080	17,544	57,039	17,544	57,039
PUERTO RICO																
Total	26,201	122,141	24,544	175,050	20,492	156,710	18,837	143,336	94,570	91,039	16,331	94,830	16,925	8,131	16,925	8,141
Under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	-	-	-	-	-
$1,000 under $2,000											-	-	-	-	-	-
$2,000 under $3,000											-	-	-	-	-	-
$3,000 under $4,000											-	-	-	-	-	-
$4,000 under $5,000											(*)	(*)	-	-	-	-
$5,000 under $6,000	18,078	84,204	16,432	77,089	14,787	72,583	13,144	68,468	69,010	65,724	-	-	-	-	-	-
$6,000 under $7,000											(*)	(*)	(*)	(*)	(*)	(*)
$7,000 under $8,000											(*)	(*)	-	-	-	-
$8,000 under $10,000											(*)	(*)	(*)	(*)	(*)	(*)
$10,000 under $11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$11,000 under $12,000									9,974	9,974	(*)	(*)	(*)	(*)	(*)	(*)
$12,000 under $13,000									(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$13,000 under $14,000	6,436	89,663	6,436	90,108	5,668	81,716	5,668	82,221	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$14,000 under $15,000									-	-	-	-	-	-	-	-
$15,000 under $20,000									5,380	5,154	2,324	31,469	(*)	(*)	(*)	(*)
$20,000 under $25,000									3,296	3,296			(*)	(*)	(*)	(*)
$25,000 under $30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$30,000 under $50,000			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
$50,000 under $100,000			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)						
$100,000 under $200,000	43	4,108	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	43	2,904	43	1,046	43	1,054
$200,000 under $500,000			(*)	(*)	(*)	(*)	(*)	(*)	10	8						
$500,000 under $1,000,000			-	-	(*)	(*)	-	-	8	8						
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns under $5,000	(*)	20,280	(*)	(*)	(*)	(*)	(*)	(*)	34,516	34,515	(*)	(*)	-	-	-	-
Returns $5,000 under $10,000	(*)	87,488	(*)	(*)	(*)	(*)	(*)	(*)	30,148	32,262	(*)	(*)	(*)	(*)	(*)	(*)
Returns $10,000 under $15,000	(*)	46,107	(*)	(*)	(*)	(*)	(*)	(*)	15,069	15,069	(*)	(*)	(*)	(*)	(*)	(*)
Returns $15,000 or more	2,367	47,064	2,356	44,891	2,349	46,803	2,349	44,517	8,837	2,593	2,367	34,372	1,014	2,632	1,014	2,640

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
[illegible]:																
Total	148,729	1,145,716	104,252	868,219	81,974	798,433	60,038	626,699	403,023	391,162	93,384	767,629	87,749	139,823	87,758	140,869
Under $1,000	23,479	582	2,476	14,578	11,802	-4,052	5,734	11,532	53,254	53,252	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	12,299	17,704	(*)	(*)	(*)	(*)	(*)	(*)	24,598	24,598						
$2,000 under $3,000	23,261	58,811	17,007	43,444	12,036	31,248			63,943	58,333	3,268	24,418	19,541	3,404	19,541	3,404
$3,000 under $4,000	17,782	62,750	23,061	81,829	13,766	51,113	19,307	57,855	38,502	38,074						
$4,000 under $5,000	12,112	54,704							30,365	30,365	12,112	19,891	12,112	2,937	12,112	2,937
$5,000 under $6,000									8,480	8,409						
$6,000 under $7,000	14,289	100,797	10,945	78,891	10,973	71,824	7,007	51,491	22,192	22,192	14,277	61,806	14,277	9,235	14,277	9,235
$7,000 under $8,000									15,439	15,387						
$8,000 under $9,000			(*)	(*)	(*)	(*)			(*)	(*)						
$9,000 under $10,000	13,118	124,604	11,247	104,874	-	-	-	-	(*)	(*)	10,452	59,836	8,580	8,202	8,581	8,230
$10,000 under $11,000			(*)	(*)	(*)	(*)			17,810	17,810						
$11,000 under $12,000									(*)	(*)						
$12,000 under $13,000	6,295	77,401	6,492	84,477	6,492	83,646	5,008	64,044	13,804	13,062	6,295	48,580	6,295	7,683	6,295	7,683
$13,000 under $14,000									7,264	7,264						
$14,000 under $15,000	13,183	211,576	8,634	132,159	5,955	99,992	5,627	93,259	5,166	5,166	13,183	157,714	12,782	27,971	12,782	27,971
$15,000 under $20,000									28,920	27,936						
$20,000 under $25,000	3,470	68,722	3,549	73,260	3,313	74,672	3,157	64,697	15,303	15,303	3,477	68,843	3,782	13,555	3,782	13,555
$25,000 under $30,000	3,525	96,341	3,136	71,795	2,942	80,103	2,748	66,124	13,659	13,658	3,525	76,505	3,525	14,399	3,525	14,399
$30,000 under $50,000	3,940	149,466	3,572	104,565	3,655	137,262	3,338	102,066	15,007	14,953	3,940	127,188	3,539	17,253	3,539	17,253
$50,000 under $100,000	1,165	78,536	975	51,217	1,091	73,749	940	49,910	4,017	4,459	1,164	68,144	1,140	13,965	1,141	14,383
$100,000 under $200,000	253	35,047	183	13,558	183	24,554	153	11,113	912	842	250	29,820	238	9,659	239	9,927
$200,000 under $500,000	60	17,189	41	3,655	52	15,004	37	3,379	219	205	59	13,666	57	5,303	58	5,505
$500,000 under $1,000,000	8	5,258	5	770	5	3,291	3	758	33	33	8	4,898	7	2,370	8	2,445
$1,000,000 or more	3	16,768	1	225	1	1,177	-	-	10	7	3	5,933	3	3,832	3	3,863
Returns under $5,000	86,370	180,641	55,372	148,775	42,419	85,696	27,127	72,492	210,662	204,621	33,708	39,040	30,981	5,642	30,985	5,665
Returns $5,000 under $10,000	26,240	199,479	18,532	145,324	12,897	87,579	8,931	65,742	66,599	62,805	24,305	112,841	22,433	15,688	22,433	15,688
Returns $10,000 under $15,000	14,178	175,780	11,211	134,291	10,470	130,070	8,986	112,733	47,082	46,340	13,435	105,584	13,435	16,591	13,436	16,619
Returns $15,000 or more	21,941	639,856	19,137	435,129	16,188	495,088	14,994	375,232	78,680	77,396	21,936	510,164	20,900	101,901	20,904	102,895
IRS REGIONS, TOTAL																
Total	74,572,918	673,677,080	67,078,020	565,055,872	42,745,155	525,384,437	38,513,455	441,359,132	203,964,991	195,169,277	60,309,868	414,028,143	59,927,376	85,253,286	59,931,713	85,422,631
Under $1,000	5,832,178	261,429	4,982,118	3,534,062	733,387	-1,884,886	348,314	885,688	8,197,804	7,707,213	(*)	(*)	(*)	(*)	4,759	11,839
$1,000 under $2,000	5,959,316	8,876,899	5,177,414	7,620,027	885,819	1,360,998	594,768	977,946	9,153,645	8,354,037	1,101,195	177,400	1,091,735	24,984	1,091,778	25,374
$2,000 under $3,000	5,379,041	13,351,131	4,477,226	10,718,007	1,253,900	3,168,924	911,194	2,217,206	9,640,167	8,586,666	3,820,629	2,538,059	3,746,609	361,998	3,746,671	362,214
$3,000 under $4,000	5,063,474	17,694,269	4,173,571	14,129,126	1,761,852	6,200,686	1,333,447	4,448,112	10,945,067	9,804,599	4,050,841	5,422,111	3,971,932	802,017	3,972,005	802,182
$4,000 under $5,000	4,925,167	22,155,706	4,234,638	18,208,945	2,023,602	9,149,341	1,619,912	6,843,333	11,682,216	10,715,858	4,444,372	8,812,951	4,349,624	1,365,545	4,349,646	1,365,830
$5,000 under $6,000	4,591,388	25,215,275	4,084,136	21,522,322	2,071,593	11,399,784	1,773,127	9,206,204	11,546,318	10,790,735	4,335,528	11,833,184	4,297,158	1,893,361	4,297,203	1,893,487
$6,000 under $7,000	4,261,093	27,681,333	3,855,973	24,243,261	2,326,403	15,117,884	2,054,310	12,819,153	11,547,466	11,005,278	4,127,661	14,216,161	4,099,760	2,315,738	4,099,786	2,315,760
$7,000 under $8,000	4,430,220	32,936,474	4,045,625	29,450,087	2,731,740	20,488,757	2,509,369	18,266,063	12,935,970	12,455,613	4,336,706	17,923,764	4,318,782	2,965,770	4,318,808	2,965,828
$8,000 under $9,000	4,187,084	35,577,352	3,937,975	32,264,290	2,880,400	24,524,134	2,714,820	22,286,583	12,957,090	12,624,274	4,159,589	20,287,668	4,146,246	3,417,301	4,146,300	3,417,544
$9,000 under $10,000	4,009,080	38,070,589	3,785,288	34,625,991	2,951,674	28,070,428	2,798,672	25,674,030	12,727,961	12,399,923	3,992,216	22,553,442	3,985,782	3,868,602	3,985,793	3,868,718
$10,000 under $11,000	3,687,671	38,710,270	3,500,850	35,478,205	2,952,578	31,006,720	2,813,852	28,654,016	12,296,940	12,041,645	3,674,023	23,223,283	3,669,015	4,012,823	3,669,067	4,013,034
$11,000 under $12,000	3,278,893	37,685,154	3,123,219	34,650,205	2,755,514	31,680,133	2,639,529	29,358,140	11,305,482	11,092,109	3,274,292	23,119,780	3,271,292	4,044,511	3,271,324	4,044,839
$12,000 under $13,000	2,905,439	36,274,667	2,783,976	33,656,492	2,542,727	31,754,679	2,452,685	29,741,409	10,089,810	9,951,332	2,902,062	22,904,409	2,899,669	4,056,260	2,899,700	4,056,669
$13,000 under $14,000	2,544,749	34,336,466	2,439,732	31,757,648	2,275,115	30,698,109	2,198,042	28,666,925	9,069,168	8,918,146	2,542,964	22,188,029	2,541,566	3,997,553	2,541,621	3,997,710
$14,000 under $15,000	2,184,741	31,661,219	2,094,772	29,053,589	1,977,853	28,664,671	1,909,860	26,602,009	7,787,801	7,655,818	2,182,935	20,842,518	2,181,853	3,811,812	2,181,876	3,811,972
$15,000 under $20,000	6,454,161	110,317,212	6,110,401	99,269,938	6,019,976	102,974,454	5,757,636	93,977,341	23,563,654	23,176,027	6,450,239	75,570,507	6,446,141	14,410,356	6,446,615	14,412,306
$20,000 under $25,000	2,374,336	52,451,447	2,185,687	44,111,206	2,232,998	49,318,048	2,087,063	42,306,166	8,768,367	8,575,675	2,371,172	37,755,610	2,369,331	7,774,913	2,369,660	7,777,268
$25,000 under $30,000	969,474	26,344,110	848,799	19,936,693	907,893	24,672,657	812,481	19,207,712	3,646,355	3,523,440	968,357	19,476,417	967,749	4,313,699	967,794	4,315,633
$30,000 under $50,000	1,079,588	40,236,793	870,013	24,457,035	1,005,604	37,448,445	831,295	23,585,682	4,145,400	3,965,468	1,077,609	30,804,160	1,076,109	7,902,136	1,076,673	7,910,404
$50,000 under $100,000	465,009	26,718,543	298,865	11,975,781	373,276	24,602,191	283,513	11,469,629	1,614,424	1,516,595	403,953	21,136,831	403,628	7,297,723	403,931	7,318,832
$100,000 under $200,000	72,852	9,531,004	54,170	3,279,760	65,686	8,571,342	51,112	3,131,009	278,355	252,218	72,498	7,530,909	72,408	3,384,519	72,631	3,413,210
$200,000 under $500,000	15,089	4,274,524	11,194	885,009	12,994	3,667,316	10,353	834,166	54,624	47,356	14,952	3,244,002	14,922	1,755,620	15,022	1,790,508
$500,000 under $1,000,000	2,192	1,472,924	1,643	148,132	1,857	1,249,165	1,502	137,342	7,849	6,631	2,166	1,100,569	2,157	666,691	2,180	686,291
$1,000,000 or more	883	1,842,288	685	75,061	714	1,480,457	599	64,268	3,058	2,621	871	1,365,856	870	809,279	880	845,179
Returns under $5,000	27,149,176	62,339,433	23,044,967	54,215,164	6,658,560	17,995,063	4,807,635	15,372,288	49,618,899	45,168,373	13,420,075	16,951,042	13,162,938	2,554,617	13,164,859	2,567,434
Returns $5,000 under $10,000	21,448,865	159,481,025	19,709,047	142,105,952	12,961,810	93,630,987	11,850,298	88,252,032	61,714,805	59,275,823	20,951,700	86,814,215	20,847,728	14,460,773	20,847,890	14,461,336
Returns $10,000 under $15,000	14,601,293	178,667,775	13,942,549	164,596,140	12,503,787	153,804,312	12,019,968	143,022,499	50,549,201	49,659,050	14,576,276	112,278,021	14,563,395	19,942,957	14,563,588	19,924,224
Returns $15,000 or more	11,373,584	273,188,846	10,381,457	204,138,618	10,620,998	253,984,072	9,835,554	194,712,319	42,082,086	41,066,031	11,361,817	197,984,865	11,353,315	48,314,937	11,355,386	48,469,627

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CENTRAL																
Total	10,480,622	96,471,137	9,515,313	82,528,649	6,271,615	77,050,068	5,721,255	66,153,248	29,178,863	28,042,613	8,640,194	60,929,258	8,589,158	12,390,126	8,589,427	12,403,831
Under $1,000	813,753	181,673	707,075	445,603	77,114	-156,616	31,975	88,984	1,077,397	1,020,879	-	-	-	-	154	869
$1,000 under $2,000	775,048	1,145,762	661,225	956,831	152,492	228,616	96,402	141,569	1,271,618	1,135,947	122,538	16,966	118,283	2,253	118,283	2,253
$2,000 under $3,000	658,256	1,649,190	554,176	1,328,994	136,672	349,574	101,015	249,406	1,128,553	1,006,296	494,923	338,791	481,469	48,385	481,472	48,386
$3,000 under $4,000	625,681	2,197,808	504,601	1,686,737	198,666	703,074	144,479	485,109	1,283,337	1,131,684	517,263	715,994	509,773	107,085	509,774	107,092
$4,000 under $5,000	638,765	2,878,235	543,219	2,304,486	277,432	1,253,755	216,156	890,197	1,468,806	1,338,690	593,435	1,213,666	581,006	189,250	581,010	189,323
$5,000 under $6,000	596,969	3,272,264	527,389	2,823,552	266,339	1,476,961	221,973	1,183,634	1,406,554	1,306,311	570,126	1,608,117	567,939	258,718	567,940	258,725
$6,000 under $7,000	609,276	3,981,496	556,222	3,515,325	349,110	2,279,566	309,932	1,943,030	1,649,773	1,583,322	595,226	2,114,687	588,700	345,104	588,700	345,104
$7,000 under $8,000	619,583	4,634,363	588,929	4,300,198	402,973	3,020,830	383,546	2,785,784	1,778,528	1,725,131	609,102	2,641,652	607,441	436,288	607,441	436,288
$8,000 under $9,000	637,818	5,431,792	607,308	4,917,657	441,747	3,768,563	425,647	3,448,137	2,031,968	1,980,816	636,036	3,112,332	635,031	523,752	635,031	523,752
$9,000 under $10,000	595,227	5,645,157	563,478	5,183,120	422,654	4,012,573	404,538	3,743,357	1,839,756	1,810,069	593,085	3,434,278	592,562	593,480	592,562	593,482
$10,000 under $11,000	587,858	6,175,412	564,657	5,735,030	476,569	5,007,270	461,410	4,695,516	1,976,028	1,939,770	586,897	3,790,210	586,237	656,299	586,237	656,299
$11,000 under $12,000	508,866	5,848,217	486,800	5,408,552	439,933	5,055,003	422,164	4,690,971	1,842,692	1,809,342	508,540	3,599,465	508,191	627,053	508,191	627,053
$12,000 under $13,000	438,718	5,486,162	419,294	5,084,886	391,473	4,894,893	378,296	4,598,620	1,556,576	1,537,448	438,670	3,548,705	438,606	629,761	438,606	629,761
$13,000 under $14,000	407,078	5,497,905	395,366	5,166,580	373,015	5,038,328	363,209	4,757,724	1,494,085	1,475,866	407,078	3,613,060	407,020	651,737	407,023	651,738
$14,000 under $15,000	336,625	4,886,760	327,248	4,565,344	314,953	4,573,090	308,802	4,311,346	1,237,497	1,218,837	336,624	3,284,287	336,557	601,093	336,559	601,113
$15,000 under $20,000	992,125	16,921,325	950,883	15,446,716	943,464	16,101,775	911,500	14,856,089	3,685,842	3,644,369	991,957	11,839,526	991,767	2,261,717	991,778	2,261,858
$20,000 under $25,000	321,813	7,109,748	299,166	6,045,216	308,752	6,820,048	290,703	5,887,801	1,213,813	1,191,459	321,783	5,265,998	321,709	1,090,577	321,713	1,090,722
$25,000 under $30,000	124,514	3,380,648	109,417	2,583,827	118,054	3,205,267	106,294	2,518,623	470,312	456,172	124,397	2,581,709	124,396	577,248	124,402	577,365
$30,000 under $50,000	131,623	4,904,314	102,877	2,899,407	123,615	4,608,283	99,376	2,823,823	518,096	497,188	131,583	3,878,661	131,557	1,014,715	131,599	1,015,299
$50,000 under $100,000	50,381	3,330,445	37,757	1,566,658	46,839	3,092,514	36,017	1,511,771	206,399	195,587	50,322	2,750,774	50,310	972,950	50,322	974,248
$100,000 under $200,000	8,739	1,131,510	6,729	429,208	8,091	1,046,920	6,433	414,666	34,343	31,466	8,711	949,470	8,706	433,885	8,727	436,409
$200,000 under $500,000	1,576	449,238	1,230	105,851	1,375	390,522	1,142	100,721	5,721	4,958	1,569	361,732	1,569	199,667	1,573	201,966
$500,000 under $1,000,000	235	159,708	190	18,932	204	139,037	178	18,390	826	709	235	130,531	235	79,911	235	82,114
$1,000,000 or more	95	172,004	77	9,939	79	140,222	68	7,980	343	297	94	138,648	94	89,197	95	92,612
Returns under $5,000	3,511,503	8,052,668	2,970,296	6,722,651	842,376	2,378,402	590,027	1,855,266	6,229,711	5,633,496	1,728,159	2,285,416	1,690,531	346,974	1,690,693	347,922
Returns $5,000 under $10,000	3,058,873	22,965,073	2,843,326	20,739,853	1,882,823	14,558,493	1,745,636	13,103,942	8,706,579	8,405,649	3,003,575	12,911,066	2,991,673	2,157,343	2,991,674	2,157,351
Returns $10,000 under $15,000	2,279,145	27,894,455	2,193,365	25,960,391	1,995,943	24,568,583	1,933,881	23,054,177	8,106,878	7,981,263	2,277,809	17,835,726	2,276,611	3,165,943	2,276,616	3,165,963
Returns $15,000 or more	1,631,101	37,558,941	1,508,326	29,105,754	1,550,473	35,544,588	1,451,711	28,139,864	6,135,695	6,022,205	1,630,651	27,897,050	1,630,343	6,719,866	1,630,444	6,732,590
MID-ATLANTIC																
Total	10,920,286	103,307,073	9,989,827	88,053,652	5,964,595	79,165,027	5,493,029	67,602,993	28,807,053	27,557,855	9,107,619	65,544,003	9,076,583	13,650,090	9,077,220	13,668,116
Under $1,000	833,590	212,757	750,594	481,744	51,590	-170,034	25,331	80,867	1,027,327	987,271	(*)	(*)	(*)	(*)	386	991
$1,000 under $2,000	754,492	1,130,635	659,474	971,840	80,535	124,202	52,706	89,465	1,108,119	1,009,826	167,995	27,330	167,995	4,140	168,007	4,143
$2,000 under $3,000	789,217	1,950,178	679,973	1,576,597	132,693	337,328	102,830	223,215	1,330,274	1,169,322	591,383	387,597	580,260	55,065	580,273	55,123
$3,000 under $4,000	654,772	2,305,917	542,616	1,813,330	198,349	701,044	151,998	481,201	1,268,978	1,079,381	563,296	777,564	560,224	116,642	560,226	116,654
$4,000 under $5,000	720,501	3,253,973	628,689	2,707,629	215,674	972,877	175,932	724,707	1,596,957	1,426,304	668,643	1,413,707	662,245	222,625	662,246	222,708
$5,000 under $6,000	622,831	3,422,596	566,748	2,987,962	212,044	1,165,301	181,417	943,952	1,355,465	1,263,163	609,012	1,763,522	603,734	287,544	603,746	287,555
$6,000 under $7,000	646,667	4,191,026	593,017	3,703,950	309,679	2,001,881	272,599	1,679,071	1,699,379	1,610,243	624,259	2,239,530	623,326	371,188	623,326	371,188
$7,000 under $8,000	625,583	4,680,857	581,338	4,233,674	372,649	2,788,352	347,646	2,532,796	1,756,043	1,694,935	619,928	2,634,586	619,169	440,977	619,170	440,998
$8,000 under $9,000	588,365	4,989,809	551,358	4,524,350	370,498	3,148,930	346,424	2,832,857	1,639,738	1,584,441	584,245	2,991,456	583,887	510,966	583,887	510,989
$9,000 under $10,000	656,878	6,247,189	619,033	5,645,936	473,197	4,506,383	448,841	4,129,624	1,929,143	1,868,981	656,511	3,865,067	655,899	667,119	655,901	667,121
$10,000 under $11,000	538,846	5,648,354	514,736	5,202,408	422,251	4,430,017	404,480	4,090,522	1,778,003	1,738,872	536,041	3,439,778	535,316	599,254	535,316	599,254
$11,000 under $12,000	512,968	5,894,695	494,226	5,522,011	438,526	5,043,155	424,545	4,762,336	1,771,440	1,747,079	512,838	3,620,948	512,673	634,432	512,673	634,432
$12,000 under $13,000	445,942	5,567,553	431,918	5,240,308	378,144	4,722,668	368,144	4,469,643	1,498,499	1,484,162	445,920	3,556,976	445,140	635,457	445,140	635,501
$13,000 under $14,000	382,389	5,156,352	368,871	4,850,329	330,592	4,454,969	320,598	4,220,996	1,326,609	1,303,879	382,323	3,378,703	382,122	614,826	382,123	614,838
$14,000 under $15,000	317,879	4,603,441	309,145	4,251,599	274,212	3,973,290	268,858	3,708,153	1,072,680	1,060,096	317,206	3,117,083	317,206	580,044	317,206	580,054
$15,000 under $20,000	997,777	17,089,722	953,844	15,608,439	925,841	15,861,425	893,342	14,676,614	3,585,199	3,520,434	997,569	11,850,655	997,026	2,275,283	997,040	2,275,376
$20,000 under $25,000	391,553	8,659,684	364,646	7,483,870	365,529	8,080,057	344,353	7,111,339	1,439,379	1,410,664	390,618	6,269,952	390,614	1,299,846	390,801	1,300,321
$25,000 under $30,000	176,933	4,800,861	161,833	3,911,537	165,738	4,498,895	154,299	3,750,814	660,032	642,075	176,913	3,577,704	176,885	797,867	176,887	798,058
$30,000 under $50,000	188,213	6,980,317	160,568	4,746,322	177,811	6,591,603	154,173	4,601,441	708,748	681,135	188,123	5,416,395	188,087	1,404,392	188,099	1,404,969
$50,000 under $100,000	61,461	4,042,249	46,983	1,928,530	56,919	3,741,420	44,847	1,857,827	243,591	228,898	61,355	3,242,954	61,343	1,130,738	61,367	1,133,211
$100,000 under $200,000	10,833	1,410,875	8,247	505,211	9,895	1,285,317	7,837	486,301	42,153	38,583	10,796	1,150,735	10,791	522,487	10,812	525,848
$200,000 under $500,000	2,178	606,357	1,649	128,100	1,874	520,051	1,531	122,290	7,832	6,822	2,165	478,379	2,163	260,214	2,172	264,025
$500,000 under $1,000,000	299	203,188	226	17,069	257	174,689	212	16,526	1,073	892	294	152,886	292	93,716	297	95,722
$1,000,000 or more	119	258,486	95	10,905	98	211,207	86	10,436	392	337	119	189,895	119	125,269	119	129,037
Returns under $5,000	3,752,572	8,853,459	3,261,346	7,591,140	678,841	1,965,418	508,797	1,599,455	6,291,655	5,672,104	1,991,384	2,606,799	1,970,791	398,471	1,971,138	399,619
Returns $5,000 under $10,000	3,140,324	23,531,478	2,911,494	21,095,872	1,738,067	13,610,847	1,596,927	12,118,300	8,379,768	8,021,823	3,093,955	13,434,160	3,086,015	2,277,734	3,086,030	2,277,850
Returns $10,000 under $15,000	2,198,024	26,870,396	2,118,896	25,066,656	1,843,725	22,624,098	1,786,625	21,251,650	7,447,231	7,334,088	2,194,328	17,113,488	2,192,457	3,064,012	2,192,458	3,064,078
Returns $15,000 or more	1,829,366	44,051,740	1,698,091	34,339,984	1,703,962	40,964,664	1,600,680	32,633,587	6,688,399	6,529,840	1,827,952	32,329,556	1,827,320	7,909,813	1,827,594	7,926,568

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MIDWEST																
Total	11,026,912	98,230,654	9,612,465	81,348,965	6,340,398	76,692,736	5,527,037	63,644,343	30,402,550	28,732,788	8,871,139	60,788,736	8,755,697	12,347,358	8,756,044	12,363,288
Under $1,000	845,454	47,008	685,180	499,590	143,251	-279,139	55,859	138,641	1,337,930	1,219,638	(*)	(*)	(*)	(*)	438	1,078
$1,000 under $2,000	940,375	1,401,813	776,786	1,137,525	143,446	224,208	93,491	154,994	1,515,917	1,324,381	153,183	22,331	151,203	3,164	151,208	3,430
$2,000 under $3,000	834,000	2,068,266	636,202	1,497,682	214,560	536,218	135,913	315,690	1,509,069	1,284,392	576,131	383,321	551,537	53,784	551,545	53,806
$3,000 under $4,000	782,625	2,739,192	593,070	1,955,054	253,044	895,159	162,940	528,767	1,667,049	1,445,437	639,833	872,267	618,352	126,142	618,373	126,195
$4,000 under $5,000	669,018	3,018,058	538,702	2,278,764	310,314	1,407,320	221,310	899,979	1,660,183	1,475,877	599,370	1,155,552	573,542	176,019	573,543	176,020
$5,000 under $6,000	692,727	3,802,826	588,080	3,021,468	300,293	1,648,345	235,229	1,143,588	1,645,024	1,477,048	668,274	1,876,641	656,940	298,666	656,950	298,680
$6,000 under $7,000	603,539	3,921,098	541,177	3,338,299	304,520	1,977,866	264,681	1,592,442	1,558,844	1,473,105	589,902	2,076,763	580,590	337,965	580,590	337,965
$7,000 under $8,000	594,229	4,456,030	516,791	3,694,467	361,919	2,721,462	310,016	2,175,740	1,668,590	1,572,477	587,750	2,530,135	579,429	416,989	579,430	417,010
$8,000 under $9,000	620,436	5,278,798	575,534	4,719,570	414,133	3,532,890	380,636	3,107,456	1,853,270	1,810,170	615,915	3,112,639	610,846	523,814	610,848	523,838
$9,000 under $10,000	532,309	5,048,616	501,102	4,556,402	387,315	3,681,914	361,013	3,278,553	1,724,762	1,682,557	531,149	2,992,102	528,287	511,026	528,288	511,043
$10,000 under $11,000	543,936	5,712,421	509,793	5,126,161	434,367	4,563,086	408,599	4,121,186	1,828,072	1,789,435	542,334	3,439,105	540,985	591,999	541,000	592,017
$11,000 under $12,000	495,206	5,697,192	470,771	5,194,135	418,144	4,811,056	397,916	4,399,270	1,762,192	1,732,785	494,895	3,512,432	493,651	611,438	493,655	611,471
$12,000 under $13,000	444,208	5,547,532	425,552	5,102,287	400,303	5,001,396	385,667	4,653,646	1,590,577	1,565,627	444,171	3,526,637	443,726	621,470	443,729	621,592
$13,000 under $14,000	392,182	5,289,505	374,014	4,756,254	354,206	4,777,833	339,265	4,325,286	1,453,762	1,427,779	392,017	3,394,416	391,497	606,254	391,497	606,254
$14,000 under $15,000	354,459	5,134,942	335,972	4,648,373	321,217	4,653,777	306,750	4,257,353	1,258,701	1,231,119	354,448	3,412,342	354,112	622,907	354,123	622,941
$15,000 under $20,000	1,005,334	17,154,572	953,091	15,408,680	942,315	16,088,198	900,060	14,625,301	3,751,142	3,695,426	1,005,297	11,837,548	1,004,809	2,254,371	1,004,813	2,254,522
$20,000 under $25,000	344,026	7,581,066	317,319	6,358,407	326,636	7,197,179	306,240	6,162,423	1,297,092	1,266,105	343,802	5,483,838	343,675	1,127,001	343,681	1,127,122
$25,000 under $30,000	124,832	3,386,587	107,546	2,478,808	116,733	3,164,379	103,381	2,398,644	487,731	468,576	124,805	2,523,203	124,731	558,437	124,734	558,563
$30,000 under $50,000	141,907	5,268,609	115,315	3,243,905	132,686	4,918,924	110,099	3,121,980	564,730	540,616	141,581	4,065,344	141,542	1,045,782	141,576	1,046,562
$50,000 under $100,000	54,505	3,603,798	41,465	1,735,923	50,555	3,341,302	39,495	1,670,621	223,207	210,242	54,438	2,901,184	54,410	1,015,358	54,438	1,017,133
$100,000 under $200,000	9,519	1,235,787	7,377	464,311	8,625	1,117,291	6,961	446,276	36,946	33,347	9,485	1,014,632	9,476	463,880	9,503	466,412
$200,000 under $500,000	1,742	500,742	1,350	110,611	1,523	435,441	1,263	106,032	6,470	5,560	1,734	394,083	1,732	216,365	1,738	219,512
$500,000 under $1,000,000	250	163,776	201	16,134	218	143,193	188	14,947	944	808	248	131,532	248	80,288	250	82,097
$1,000,000 or more	94	172,421	75	6,155	75	133,438	65	5,528	346	281	93	130,653	93	84,234	94	88,025
Returns under $5,000	4,071,472	9,274,336	3,229,940	7,368,616	1,064,615	2,783,767	669,513	2,038,071	7,690,148	6,749,725	1,968,801	2,433,506	1,894,918	359,115	1,895,107	360,528
Returns $5,000 under $10,000	3,043,240	22,507,367	2,722,684	19,330,205	1,768,180	13,562,477	1,551,575	11,297,778	8,450,490	8,015,357	2,992,990	12,588,279	2,956,092	2,088,459	2,956,106	2,088,536
Returns $10,000 under $15,000	2,229,991	27,381,592	2,116,102	24,827,210	1,928,237	23,807,148	1,838,197	21,756,739	7,893,304	7,746,745	2,227,865	17,284,933	2,223,971	3,054,068	2,224,004	3,054,275
Returns $15,000 or more	1,682,209	39,067,359	1,543,739	29,822,934	1,579,366	36,539,345	1,467,752	28,551,752	6,368,608	6,220,961	1,681,483	28,482,017	1,680,716	6,845,717	1,680,827	6,859,948
NORTH-ATLANTIC																
Total	11,516,501	112,414,735	10,435,400	93,165,120	5,971,728	83,080,157	5,445,674	68,938,823	30,201,418	28,654,229	9,489,975	70,091,902	9,458,200	14,980,650	9,458,849	15,014,555
Under $1,000	799,483	101,978	707,137	467,837	49,993	-220,331	25,005	75,369	1,017,982	964,817	-	-	-	-	345	2,016
$1,000 under $2,000	966,003	1,435,359	845,433	1,221,627	91,042	136,022	57,397	78,624	1,347,830	1,234,107	197,782	30,060	197,712	4,326	197,714	4,341
$2,000 under $3,000	800,260	1,977,118	648,064	1,516,620	163,218	414,314	107,669	238,963	1,388,333	1,174,336	584,973	379,709	582,505	54,934	582,505	54,934
$3,000 under $4,000	674,035	2,364,948	532,392	1,806,468	170,186	600,636	113,375	376,114	1,362,924	1,164,263	555,403	761,531	543,666	112,412	543,666	112,412
$4,000 under $5,000	679,108	3,044,776	583,387	2,436,910	239,653	1,078,331	186,203	751,959	1,501,990	1,341,542	605,182	1,258,034	598,259	198,138	598,261	198,142
$5,000 under $6,000	726,029	3,990,131	658,658	3,487,817	252,719	1,386,606	220,524	1,136,848	1,624,194	1,524,685	693,961	2,008,577	688,367	324,602	688,367	324,602
$6,000 under $7,000	601,682	3,916,853	555,062	3,387,874	240,232	1,566,008	207,314	1,240,373	1,330,873	1,232,651	597,206	2,221,588	596,371	371,729	596,371	371,729
$7,000 under $8,000	709,368	5,292,496	648,657	4,625,548	342,162	2,559,223	308,032	2,170,955	1,884,728	1,773,211	705,612	3,038,444	703,213	515,847	703,213	515,847
$8,000 under $9,000	614,984	5,217,484	577,873	4,660,732	355,863	3,035,003	333,716	2,695,971	1,774,170	1,712,145	612,348	3,074,218	612,141	528,923	612,141	528,923
$9,000 under $10,000	622,674	5,915,279	596,601	5,394,393	413,190	3,936,767	400,626	3,601,229	1,870,005	1,816,393	619,338	3,598,046	618,917	629,475	618,919	629,503
$10,000 under $11,000	550,559	5,773,409	521,436	5,216,820	390,042	4,092,898	370,130	3,725,523	1,695,538	1,646,264	550,409	3,536,212	550,293	624,403	550,294	624,416
$11,000 under $12,000	541,654	6,222,852	519,124	5,689,695	415,126	4,774,324	401,281	4,416,541	1,780,148	1,731,701	541,188	3,852,585	541,065	685,787	541,067	685,793
$12,000 under $13,000	456,659	5,697,179	443,151	5,334,462	374,574	4,675,560	366,081	4,419,088	1,546,788	1,520,934	455,863	3,605,600	455,771	646,446	455,771	646,446
$13,000 under $14,000	410,104	5,537,070	396,183	5,175,700	346,124	4,676,256	336,435	4,421,145	1,421,591	1,398,146	409,737	3,579,141	409,724	653,229	409,760	653,244
$14,000 under $15,000	350,599	5,074,437	338,275	4,684,678	301,051	4,358,305	291,134	4,063,064	1,234,422	1,211,368	350,392	3,305,552	350,326	609,069	350,326	609,069
$15,000 under $20,000	1,088,210	18,618,679	1,039,183	16,853,921	981,185	16,819,105	949,476	15,498,080	3,942,683	3,864,603	1,087,234	12,623,536	1,087,076	2,423,502	1,087,094	2,423,669
$20,000 under $25,000	417,675	9,239,740	390,255	7,901,359	380,874	8,425,397	361,234	7,372,344	1,527,026	1,488,288	417,237	6,547,242	417,171	1,355,223	417,210	1,355,608
$25,000 under $30,000	187,329	5,095,858	170,752	4,066,896	171,883	4,675,707	160,559	3,862,410	712,776	686,845	187,007	3,638,387	187,006	805,092	187,015	805,469
$30,000 under $50,000	212,936	7,954,313	180,914	5,318,822	195,917	7,297,890	171,558	5,081,207	819,952	782,088	212,447	5,823,645	212,022	1,487,171	212,077	1,488,075
$50,000 under $100,000	85,460	5,652,002	66,756	2,775,018	77,714	5,129,245	62,925	2,636,600	336,817	314,262	85,155	4,215,640	85,122	1,438,450	85,166	1,441,620
$100,000 under $200,000	16,695	2,222,829	12,597	828,630	14,769	1,960,729	11,789	784,775	62,702	56,206	16,565	1,603,685	16,549	713,607	16,606	719,102
$200,000 under $500,000	4,130	1,171,293	2,911	253,662	3,498	989,157	2,674	237,949	14,885	12,812	4,080	806,628	4,070	433,127	4,102	441,444
$500,000 under $1,000,000	619	420,990	420	41,567	519	352,134	381	39,659	2,215	1,849	614	287,313	613	173,583	615	177,996
$1,000,000 or more	246	477,661	179	18,064	194	360,871	156	14,033	846	713	242	296,525	241	191,575	244	200,155
Returns under $5,000	3,918,889	8,924,180	3,316,413	7,449,462	714,092	2,008,972	489,649	1,521,030	6,619,059	5,879,065	1,943,340	2,429,335	1,922,142	369,810	1,922,491	371,844
Returns $5,000 under $10,000	3,274,737	24,332,243	3,036,851	21,556,364	1,604,166	12,483,607	1,470,212	10,845,376	8,483,970	8,059,085	3,228,465	13,940,874	3,219,009	2,370,576	3,219,011	2,370,604
Returns $10,000 under $15,000	2,309,575	28,304,947	2,218,169	26,101,355	1,826,917	22,577,343	1,765,061	21,045,362	7,678,487	7,508,413	2,307,589	17,879,091	2,307,179	3,218,934	2,307,218	3,218,969
Returns $15,000 or more	2,013,300	50,853,365	1,863,967	38,057,939	1,826,553	46,010,235	1,720,752	35,527,058	7,419,902	7,207,666	2,010,581	35,842,601	2,009,870	9,021,330	2,010,129	9,053,137

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SOUTHEAST																
Total	9,721,637	79,236,775	8,788,907	66,175,835	5,837,815	63,454,821	5,268,465	53,091,436	27,159,422	26,140,431	7,726,610	46,763,846	7,689,996	9,526,551	7,690,336	9,548,812
Under $1,000	762,506	-22,797	644,486	468,962	112,634	-298,150	53,314	130,012	1,076,274	1,007,716	(*)	(*)	(*)	(*)	713	1,639
$1,000 under $2,000	862,338	1,209,853	715,711	1,074,011	139,101	217,286	101,368	177,667	1,347,305	1,248,095	147,083	23,860	145,024	3,183	145,024	3,183
$2,000 under $3,000	759,467	1,907,255	649,768	1,571,989	202,976	520,081	152,863	397,434	1,426,095	1,319,700	527,053	363,215	522,841	52,026	522,853	52,065
$3,000 under $4,000	822,728	2,876,462	730,727	2,499,889	353,904	1,239,335	294,673	987,341	1,957,900	1,845,718	638,450	807,390	634,023	120,552	634,023	120,552
$4,000 under $5,000	784,943	3,533,356	687,752	3,005,536	363,333	1,642,916	307,141	1,329,718	2,002,165	1,880,287	705,023	1,321,431	686,505	202,159	686,507	202,211
$5,000 under $6,000	683,465	3,740,350	619,625	3,225,923	352,956	1,935,469	314,963	1,650,359	1,956,551	1,855,665	638,339	1,575,553	634,847	249,079	634,849	249,097
$6,000 under $7,000	644,544	4,179,303	581,323	3,689,863	408,580	2,654,654	369,724	2,338,541	1,975,612	1,903,654	620,497	1,877,925	620,033	317,905	620,033	317,905
$7,000 under $8,000	599,623	4,497,116	561,709	4,126,487	441,674	3,319,017	416,922	3,082,925	2,001,522	1,957,725	593,876	2,254,240	592,719	363,704	592,719	363,704
$8,000 under $9,000	562,306	4,768,721	529,900	4,355,523	451,086	3,832,064	428,485	3,546,720	1,788,533	1,757,940	561,291	2,663,138	560,229	441,234	560,240	441,207
$9,000 under $10,000	521,356	4,955,360	486,593	4,530,530	443,894	4,221,066	419,355	3,904,895	1,797,536	1,742,364	520,968	2,846,908	520,964	478,935	520,964	478,964
$10,000 under $11,000	454,361	4,777,572	432,419	4,387,929	398,137	4,184,865	381,192	3,875,588	1,568,487	1,545,811	452,789	2,847,231	452,570	484,281	452,573	484,308
$11,000 under $12,000	375,061	4,312,739	355,578	3,949,815	333,934	3,840,026	319,178	3,548,752	1,260,196	1,231,148	374,287	2,711,944	374,071	472,007	374,082	472,046
$12,000 under $13,000	335,368	4,187,273	319,942	3,883,051	308,066	3,846,745	293,777	3,579,504	1,171,849	1,160,091	335,287	2,649,406	335,151	464,893	335,152	464,893
$13,000 under $14,000	272,358	3,674,108	260,698	3,377,150	258,062	3,481,120	248,593	3,223,865	969,003	955,499	272,207	2,380,565	272,200	424,783	272,200	424,783
$14,000 under $15,000	246,646	3,575,461	238,265	3,311,482	234,461	3,399,345	229,136	3,191,840	891,055	877,589	245,810	2,347,521	245,645	424,350	245,645	424,350
$15,000 under $20,000	618,867	10,561,016	578,337	9,310,734	589,593	10,069,127	558,187	9,048,288	2,222,609	2,179,627	618,363	7,282,318	618,295	1,383,307	618,306	1,383,716
$20,000 under $25,000	216,559	4,771,128	194,286	3,787,681	204,666	4,510,210	187,912	3,678,480	774,739	754,247	216,186	3,474,557	216,101	715,412	216,114	715,571
$25,000 under $30,000	90,016	2,455,669	74,479	1,645,541	84,498	2,305,005	71,028	1,588,433	327,148	310,914	90,010	1,844,529	89,814	408,231	89,819	408,449
$30,000 under $50,000	109,794	4,121,500	84,766	2,237,306	101,491	3,817,834	80,377	2,150,379	412,424	390,524	109,381	3,212,977	109,316	829,752	109,346	830,604
$50,000 under $100,000	48,441	3,205,543	34,515	1,286,499	44,906	2,971,464	32,714	1,231,280	191,017	178,876	48,323	2,599,475	48,268	901,547	48,310	904,405
$100,000 under $200,000	8,892	1,152,315	6,474	348,215	8,076	1,043,926	6,112	332,474	34,064	30,878	8,857	936,450	8,854	421,033	8,871	424,670
$200,000 under $500,000	1,657	462,477	1,273	84,487	1,490	415,081	1,197	80,581	6,120	5,313	1,646	374,672	1,644	201,143	1,652	205,684
$500,000 under $1,000,000	247	165,376	201	11,911	218	147,261	184	11,481	889	758	244	133,223	242	80,415	247	83,278
$1,000,000 or more	94	169,621	80	5,323	79	139,074	70	4,879	329	292	93	135,190	93	86,576	94	91,463
Returns under $5,000	3,931,982	9,504,130	3,428,444	8,620,385	1,171,948	3,321,468	909,359	3,022,172	7,809,739	7,301,516	2,018,156	2,515,974	1,988,940	377,929	1,989,120	379,649
Returns $5,000 under $10,000	3,011,294	22,140,849	2,779,150	19,928,326	2,098,190	15,962,270	1,949,449	14,523,439	9,519,754	9,217,348	2,934,971	11,317,764	2,928,792	1,850,892	2,928,805	1,850,942
Returns $10,000 under $15,000	1,683,794	20,527,153	1,606,902	18,909,427	1,532,660	18,752,102	1,471,876	17,419,550	5,860,590	5,770,138	1,680,380	12,936,717	1,679,637	2,270,313	1,679,652	2,270,381
Returns $15,000 or more	1,094,567	27,064,643	974,411	18,717,697	1,035,017	25,418,981	937,781	18,126,277	3,969,339	3,851,429	1,093,103	19,993,392	1,092,627	5,027,416	1,092,759	5,047,840
SOUTHWEST																
Total	8,566,371	70,736,417	7,675,880	58,467,714	5,265,043	57,472,926	4,682,769	47,456,916	24,175,350	23,326,232	6,650,842	42,762,334	6,612,166	8,750,720	6,612,892	8,778,856
Under $1,000	767,917	-143,066	630,237	486,696	148,859	-376,542	71,726	164,243	1,185,979	1,112,112	-	-	-	-	310	3,382
$1,000 under $2,000	766,188	1,135,006	672,098	994,097	146,894	224,108	98,371	173,055	1,187,860	1,111,958	134,099	23,334	133,674	3,283	133,695	3,244
$2,000 under $3,000	665,096	1,639,098	565,916	1,372,112	208,235	516,642	159,024	390,358	1,311,697	1,207,910	442,859	281,181	437,421	40,247	437,443	40,273
$3,000 under $4,000	638,771	2,242,256	551,185	1,906,393	267,358	944,614	220,035	763,119	1,497,150	1,394,240	498,811	650,348	488,781	95,775	488,781	95,775
$4,000 under $5,000	656,024	2,926,169	592,146	2,597,975	302,212	1,368,462	254,329	1,128,807	1,648,781	1,556,686	589,427	1,110,291	577,502	170,928	577,504	170,980
$5,000 under $6,000	559,888	3,075,021	510,679	2,738,663	353,226	1,940,722	319,012	1,701,700	1,646,084	1,584,138	511,437	1,309,858	511,218	206,345	511,224	206,383
$6,000 under $7,000	504,232	3,260,844	451,701	2,886,503	359,572	2,331,403	325,896	2,079,259	1,568,583	1,527,543	478,986	1,527,078	476,015	240,261	476,015	240,261
$7,000 under $8,000	495,501	3,709,591	453,265	3,295,021	358,475	2,692,249	327,205	2,400,620	1,605,991	1,563,931	489,588	1,947,913	488,733	315,270	488,733	315,270
$8,000 under $9,000	492,375	4,182,085	460,013	3,806,581	396,776	3,370,801	370,687	3,079,761	1,740,676	1,703,829	488,702	2,272,693	488,006	376,103	488,028	376,174
$9,000 under $10,000	448,339	4,262,639	422,630	3,912,768	358,391	3,411,562	337,954	3,142,295	1,523,654	1,487,674	445,899	2,456,799	444,690	413,626	444,694	413,649
$10,000 under $11,000	428,589	4,494,886	410,694	4,200,692	368,699	3,868,026	354,758	3,652,342	1,516,102	1,491,257	427,172	2,687,708	426,381	458,537	426,407	458,620
$11,000 under $12,000	319,872	3,673,459	299,539	3,316,540	287,093	3,299,208	272,404	3,025,212	1,124,411	1,102,722	319,534	2,273,615	319,225	392,539	319,226	392,587
$12,000 under $13,000	292,116	3,642,022	275,916	3,312,330	266,728	3,325,384	254,028	3,051,259	1,023,666	1,007,372	291,770	2,333,054	291,265	410,509	291,265	410,628
$13,000 under $14,000	258,563	3,485,407	246,560	3,191,060	242,630	3,269,029	233,695	3,036,779	926,010	910,213	258,546	2,289,912	258,366	409,011	258,370	409,091
$14,000 under $15,000	209,509	3,039,409	197,140	2,733,043	197,834	2,869,269	186,655	2,607,185	757,711	749,696	209,477	2,029,828	209,235	366,872	209,240	366,944
$15,000 under $20,000	599,480	10,248,943	556,532	8,978,189	566,183	9,675,428	530,401	8,589,796	2,176,705	2,143,182	599,282	7,162,697	598,842	1,362,669	598,868	1,362,972
$20,000 under $25,000	216,450	4,779,265	191,791	3,777,621	205,940	4,547,200	186,578	3,683,309	795,232	777,317	216,089	3,529,579	215,949	724,730	215,988	725,301
$25,000 under $30,000	91,787	2,493,408	75,868	1,722,226	87,044	2,366,671	73,634	1,673,275	348,113	338,464	91,722	1,891,224	91,679	420,027	91,690	420,301
$30,000 under $50,000	103,422	3,865,316	75,899	1,897,925	94,796	3,538,753	71,992	1,817,945	387,290	366,282	103,324	3,077,040	103,165	797,361	103,275	799,084
$50,000 under $100,000	42,499	2,801,857	29,119	991,961	39,421	2,599,123	27,820	959,386	167,398	157,101	42,387	2,314,537	42,336	802,065	42,354	806,157
$100,000 under $200,000	7,821	1,018,335	5,528	265,417	7,047	916,973	5,246	257,313	29,347	26,608	7,787	842,707	7,765	379,391	7,809	383,963
$200,000 under $500,000	1,616	458,275	1,195	85,853	1,367	386,405	1,108	82,824	5,814	5,069	1,595	368,303	1,591	200,160	1,610	206,047
$500,000 under $1,000,000	223	149,659	165	12,286	189	126,582	152	11,463	781	655	218	116,672	216	70,457	221	73,035
$1,000,000 or more	93	296,535	64	5,761	74	260,854	59	5,611	315	273	91	257,214	91	94,555	92	98,585
Returns under $5,000	3,493,996	7,799,463	3,011,582	7,357,272	1,073,558	2,677,284	803,485	2,619,582	6,831,467	6,382,906	1,665,196	2,065,202	1,637,398	310,232	1,637,733	313,703
Returns $5,000 under $10,000	2,500,335	18,490,180	2,298,288	16,639,537	1,826,440	13,746,737	1,680,754	12,403,636	8,084,988	7,867,115	2,416,612	9,514,339	2,408,662	1,551,605	2,408,694	1,551,737
Returns $10,000 under $15,000	1,508,649	18,335,183	1,429,849	16,753,665	1,362,984	16,630,916	1,301,540	15,372,777	5,347,900	5,261,260	1,506,499	11,620,117	1,504,472	2,037,468	1,504,508	2,037,970
Returns $15,000 or more	1,063,391	26,111,592	936,161	17,717,240	1,002,061	24,417,989	896,990	17,060,922	3,910,995	3,814,951	1,062,495	19,562,674	1,061,634	4,851,415	1,061,947	4,879,445

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WESTERN																
Total	11,874,015	110,155,039	10,647,272	92,522,512	6,853,049	86,350,292	6,161,647	72,546,028	32,838,687	31,529,005	9,452,401	65,317,829	9,385,489	13,285,905	9,386,869	13,322,237
Under $1,000	974,466	-120,083	838,277	641,299	135,984	-379,355	77,213	185,900	1,407,958	1,327,827	(*)	(*)	(*)	(*)	538	1,785
$1,000 under $2,000	921,087	1,366,061	819,373	1,220,515	123,818	192,900	89,271	152,699	1,320,306	1,235,033	166,291	28,157	166,028	3,975	166,051	4,070
$2,000 under $3,000	779,087	1,927,677	659,465	1,646,349	167,766	421,272	128,484	339,432	1,384,196	1,268,370	534,617	357,810	522,100	50,895	522,104	50,965
$3,000 under $4,000	805,296	2,748,469	673,684	2,309,108	302,937	1,057,028	232,521	781,946	1,815,407	1,651,982	597,632	773,523	579,045	113,941	579,094	114,034
$4,000 under $5,000	730,910	3,249,063	616,716	2,681,448	291,180	1,319,924	236,908	1,017,126	1,714,674	1,567,812	639,427	1,267,847	628,343	195,330	628,353	195,351
$5,000 under $6,000	680,995	3,753,593	586,609	3,090,286	313,955	1,734,453	262,034	1,345,964	1,805,394	1,674,544	615,538	1,632,073	607,272	259,346	607,286	259,384
$6,000 under $7,000	614,470	3,989,092	544,539	3,501,523	327,989	2,131,246	279,323	1,783,864	1,654,145	1,564,503	584,911	1,931,409	578,051	312,761	578,077	312,783
$7,000 under $8,000	735,745	5,508,880	675,991	5,028,746	441,375	3,308,122	407,132	3,045,482	2,178,260	2,109,173	710,265	2,783,720	709,136	462,222	709,160	462,238
$8,000 under $9,000	647,410	5,508,748	612,599	5,083,338	434,485	3,700,241	413,413	3,443,025	2,055,273	2,001,471	637,714	2,937,144	634,640	493,555	634,659	493,677
$9,000 under $10,000	622,784	5,906,492	588,209	5,330,038	451,302	4,280,728	424,314	3,854,815	2,018,144	1,968,795	617,624	3,313,027	616,821	566,421	616,823	566,436
$10,000 under $11,000	566,629	5,943,577	530,222	5,433,279	448,484	4,711,877	425,254	4,347,222	1,872,923	1,828,449	562,231	3,376,911	561,850	581,198	561,856	581,240
$11,000 under $12,000	517,546	5,950,350	484,661	5,482,637	416,637	4,787,286	395,920	4,443,330	1,739,775	1,712,704	515,490	3,491,012	514,896	611,665	514,910	611,767
$12,000 under $13,000	478,837	5,976,261	456,837	5,554,218	411,947	5,143,621	396,684	4,843,315	1,658,125	1,632,710	476,790	3,566,027	476,419	629,102	476,446	629,226
$13,000 under $14,000	415,360	5,605,975	391,325	5,151,418	365,804	4,937,431	351,565	4,619,234	1,456,774	1,425,430	414,348	3,486,953	413,929	626,861	413,940	626,910
$14,000 under $15,000	365,595	5,296,653	346,040	4,819,054	331,438	4,798,289	315,838	4,423,052	1,325,535	1,296,913	365,549	3,311,236	365,343	600,823	365,348	600,847
$15,000 under $20,000	1,131,829	19,370,783	1,059,377	17,349,933	1,055,331	18,082,373	998,934	16,415,538	4,127,212	4,057,472	1,129,998	12,713,554	1,128,883	2,401,629	1,129,273	2,402,315
$20,000 under $25,000	456,068	10,086,047	418,410	8,550,480	431,434	9,534,646	401,032	8,218,976	1,679,490	1,645,999	455,265	7,009,896	454,773	1,429,038	454,814	1,429,537
$25,000 under $30,000	169,188	4,599,172	144,418	3,420,581	159,651	4,340,064	139,188	3,313,907	621,431	601,583	168,628	3,313,115	168,363	725,484	168,372	726,115
$30,000 under $50,000	187,026	6,967,925	145,382	3,984,971	174,906	6,512,863	139,662	3,863,030	715,582	689,118	186,503	5,180,897	186,154	1,300,597	186,435	1,303,445
$50,000 under $100,000	61,015	3,999,402	41,213	1,637,190	55,756	3,649,174	38,680	1,549,823	241,096	226,888	60,727	3,040,244	60,617	1,021,384	60,711	1,026,408
$100,000 under $200,000	10,095	1,323,384	7,032	425,179	8,997	1,175,060	6,578	398,060	37,877	34,280	10,042	1,002,581	10,024	440,298	10,059	446,596
$200,000 under $500,000	2,128	608,510	1,544	132,770	1,813	515,212	1,400	120,369	7,553	6,609	2,102	446,136	2,094	239,417	2,115	246,097
$500,000 under $1,000,000	310	204,214	235	29,463	246	162,223	204	24,118	1,080	919	304	143,437	303	85,919	306	89,572
$1,000,000 or more	139	278,792	114	18,689	114	233,614	95	15,801	477	421	136	211,098	136	134,041	139	141,434
Returns under $5,000	4,210,846	9,271,187	3,607,515	8,498,719	1,021,685	2,611,768	764,397	2,477,104	7,642,541	7,051,024	1,938,236	2,427,358	1,895,785	364,144	1,896,140	366,204
Returns $5,000 under $10,000	3,301,404	24,666,806	3,007,947	22,033,931	1,968,806	15,154,789	1,786,216	13,473,150	9,711,216	9,318,486	3,166,052	12,597,373	3,145,920	2,094,306	3,146,005	2,094,518
Returns $10,000 under $15,000	2,343,967	28,778,816	2,214,085	26,440,606	1,974,310	24,378,505	1,885,261	22,676,153	8,053,132	7,896,206	2,334,408	17,232,139	2,332,437	3,049,649	2,332,500	3,049,990
Returns $15,000 or more	2,017,798	47,438,230	1,817,725	35,549,257	1,888,248	44,205,227	1,725,773	33,919,623	7,431,798	7,263,289	2,013,705	33,060,959	2,011,347	7,777,807	2,012,224	7,811,524
OTHER AREAS[3]																
Total	466,574	3,125,248	412,956	2,793,426	240,912	2,118,410	213,579	1,925,345	1,201,648	1,186,124	371,128	1,830,238	360,087	321,882	360,096	322,936
Under $1,000	35,009	3,959	19,132	47,331	13,962	-4,719	7,891	21,672	66,957	66,953						
$1,000 under $2,000	33,785	52,410	27,314	43,581	36,271	87,151	29,158	72,581	54,690	54,690	82,785	51,534	82,143	7,378	82,147	7,401
$2,000 under $3,000	93,658	232,349	83,662	207,664					161,950	156,340						
$3,000 under $4,000	49,566	169,217	45,296	152,147	17,408	59,796	35,359	145,355	92,322	91,894	40,153	63,494	38,068	9,468	38,068	9,468
$4,000 under $5,000	45,898	202,076	44,027	196,197	23,804	105,756			128,660	128,660	43,865	72,423	42,222	11,095	42,222	11,095
$5,000 under $6,000	28,484	158,494	26,398	146,651	20,061	111,927	17,975	100,159	107,052	105,181	26,841	58,843	26,841	9,061	26,841	9,061
$6,000 under $7,000	36,683	241,621	32,932	219,924					110,257	110,257	36,674	127,181	36,674	18,825	36,674	18,825
$7,000 under $8,000	20,588	157,141	18,945	145,946	37,234	254,762	33,711	234,334	62,308	58,970	20,585	93,074	18,942	14,408	18,942	14,408
$8,000 under $9,000	32,903	289,772	31,032	269,343	17,843	155,077	17,843	151,918	73,462	73,462	30,980	171,263	29,108	27,504	29,108	27,504
$9,000 under $10,000									24,961	23,090						
$10,000 under $11,000	16,893	178,639	16,893	175,886	14,029	148,681	14,029	146,117	61,787	61,787	16,150	106,128	15,384	16,852	15,384	16,880
$11,000 under $12,000	7,520	85,650	7,520	86,820	6,121	70,075	6,121	71,728	24,628	24,628	7,520	57,729	7,520	9,590	7,520	9,590
$12,000 under $13,000	13,591	170,685	11,366	144,950	11,492	144,412	10,008	126,334	43,730	42,988	13,591	112,004	13,591	18,622	13,591	18,622
$13,000 under $14,000	10,144	140,260	9,402	129,173	7,369	102,449	7,369	101,912	21,334	21,334	10,137	99,948	10,137	17,506	10,137	17,506
$14,000 under $15,000									10,200	10,200						
$15,000 under $20,000	20,539	352,172	19,154	313,326	16,064	277,023	15,736	267,635	72,262	70,914	20,539	260,673	19,443	47,878	19,443	47,878
$20,000 under $25,000	10,192	224,769	9,814	206,572	9,167	203,311	9,011	190,494	41,596	41,596	10,192	174,548	9,339	33,086	9,339	33,086
$25,000 under $30,000	4,875	131,907	4,486	107,277	4,292	116,669	4,098	101,606	18,812	18,811	4,875	106,546	4,875	21,313	4,875	21,313
$30,000 under $50,000	4,667	174,499	4,292	128,377	4,382	162,295	4,058	125,877	18,578	18,517	4,667	147,201	4,266	22,366	4,266	22,366
$50,000 under $100,000	1,247	83,247	1,057	54,002	1,166	77,949	1,015	52,321	4,899	4,741	1,246	72,023	1,222	15,231	1,223	15,650
$100,000 under $200,000	258	35,969	186	13,584	186	25,126	156	11,144	923	850	255	30,649	243	9,938	244	10,210
$200,000 under $500,000	62	17,632	42	3,675	54	15,447	38	3,400	229	213	61	14,069	59	5,527	60	5,733
$500,000 under $1,000,000	9	6,013	5	770	6	4,046	3	758	41	41	9	4,975	8	2,402	9	2,477
$1,000,000 or more	3	16,768	1	225	1	1,177	-	-	10	7	3	5,933	3	3,832	3	3,863
Returns under $5,000	257,916	660,010	219,431	646,919	91,445	247,984	72,408	239,608	504,579	498,537	166,803	187,452	162,433	27,942	162,437	27,965
Returns $5,000 under $10,000	118,658	847,029	109,307	781,864	75,138	521,767	69,529	486,411	378,040	370,960	115,080	450,360	111,565	69,798	111,565	69,798
Returns $10,000 under $15,000	48,148	575,233	45,181	536,830	39,011	465,617	37,527	446,091	161,679	160,937	47,398	375,810	46,631	62,570	46,632	62,598
Returns $15,000 or more	41,852	1,042,976	39,037	827,813	35,318	883,043	34,115	753,236	157,350	155,690	41,847	816,616	39,458	161,573	39,462	162,575

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
STANDARD FEDERAL REGIONS, TOTAL																
Total	74,572,918	673,077,080	67,078,020	565,055,879	42,745,155	525,384,446	38,513,455	441,359,138	203,964,991	195,169,277	60,309,868	414,028,144	59,927,376	85,253,287	59,931,723	85,422,621
Under $1,000	5,832,178	261,429	4,982,118	3,539,062	733,387	-1,884,885	348,314	885,688	8,197,804	7,707,213	(*)	(*)	(*)	(*)	4,759	11,837
$1,000 under $2,000	5,959,316	8,876,900	5,177,414	7,620,625	885,819	1,360,998	594,768	977,947	9,153,645	8,354,037	1,101,195	177,400	1,091,735	24,983	1,091,778	25,372
$2,000 under $3,000	5,379,041	13,351,130	4,477,226	10,718,607	1,253,900	3,168,923	911,194	2,217,207	9,640,167	8,586,666	3,820,629	2,538,058	3,746,609	361,999	3,746,671	362,216
$3,000 under $4,000	5,053,474	17,694,271	4,173,571	14,129,125	1,761,852	6,200,686	1,333,447	4,448,111	10,745,067	9,804,599	4,050,841	5,422,110	3,971,932	802,016	3,972,005	802,180
$4,000 under $5,000	4,425,167	22,155,704	4,234,638	18,208,945	2,023,602	9,149,341	1,619,912	6,843,332	11,682,216	10,715,858	4,444,372	8,812,951	4,349,624	1,365,544	4,349,646	1,365,829
$5,000 under $6,000	4,541,389	25,215,275	4,084,186	21,522,322	2,071,593	11,399,785	1,773,127	9,206,204	11,546,318	10,790,735	4,335,528	11,833,183	4,297,158	1,893,362	4,297,203	1,893,487
$6,000 under $7,000	4,261,093	27,681,331	3,855,973	24,243,261	2,326,403	15,117,885	2,054,310	12,819,151	11,547,466	11,005,278	4,127,661	14,216,161	4,099,760	2,315,738	4,099,786	2,315,760
$7,000 under $8,000	4,400,220	32,936,475	4,045,425	29,450,088	2,731,740	20,488,760	2,509,369	18,266,062	12,935,970	12,455,613	4,336,706	17,923,762	4,318,782	2,965,770	4,318,808	2,965,823
$8,000 under $9,000	4,187,384	35,577,352	3,937,975	32,264,293	2,880,400	24,524,134	2,714,820	22,286,585	12,957,090	12,624,274	4,159,589	20,287,668	4,146,246	3,417,302	4,146,300	3,417,544
$9,000 under $10,000	4,009,620	38,070,589	3,785,288	34,625,990	2,951,674	28,070,429	2,798,672	25,674,028	12,727,761	12,399,923	3,992,216	22,553,443	3,985,782	3,868,601	3,985,793	3,868,716
$10,000 under $11,000	3,887,671	38,710,269	3,500,850	35,478,286	2,952,578	31,006,720	2,819,852	28,654,015	12,299,946	12,041,645	3,674,023	23,223,283	3,669,015	4,012,822	3,669,067	4,013,034
$11,000 under $12,000	3,278,693	37,685,153	3,123,219	34,650,205	2,755,514	31,680,136	2,639,529	29,358,138	11,305,482	11,092,109	3,274,292	23,119,781	3,271,292	4,044,510	3,271,324	4,044,838
$12,000 under $13,000	2,905,439	36,274,[illegible]	2,783,976	33,656,492	2,542,727	31,754,678	2,452,685	29,741,412	10,089,810	9,951,332	2,902,062	22,904,410	2,899,669	4,056,261	2,899,700	4,056,670
$13,000 under $14,000	2,544,749	34,336,465	2,439,732	31,757,[illegible]	2,275,115	30,698,109	2,198,042	28,666,926	9,069,168	8,918,146	2,542,964	22,188,031	2,541,566	3,997,553	2,541,621	3,997,710
$14,000 under $15,000	2,184,741	31,661,221	2,094,772	29,053,589	1,977,853	28,664,672	1,909,860	26,602,010	7,787,801	7,[illegible],818	2,182,935	20,842,518	2,181,853	3,811,810	2,181,876	3,811,970
$15,000 under $20,000	6,454,161	110,317,215	6,110,401	99,269,939	6,[illegible],976	102,[illegible],455	5,757,636	93,977,343	23,563,654	23,[illegible],027	3,674,023	75,570,507	6,446,141	14,410,353	6,446,615	14,412,307
$20,000 under $25,000	2,374,336	52,451,446	2,185,687	44,111,206	2,232,998	49,318,049	2,087,063	42,305,167	8,768,367	8,575,675	2,371,172	37,755,611	2,369,331	7,774,916	2,369,660	7,777,269
$25,000 under $30,000	968,474	26,344,109	848,799	19,936,693	907,893	24,672,658	812,481	19,207,712	3,646,355	3,523,440	968,357	19,476,417	967,749	4,313,700	967,794	4,315,632
$30,000 under $50,000	1,[illegible],[illegible]	40,236,792	870,013	24,457,035	1,005,604	37,448,444	831,295	23,585,683	4,145,[illegible]	3,[illegible],408	1,077,609	30,804,160	1,076,109	7,902,136	1,076,673	7,910,404
$50,000 under $100,000	405,009	26,718,542	298,865	11,[illegible],782	373,276	24,602,190	283,513	11,469,630	1,614,424	1,516,595	403,953	21,136,831	403,628	7,297,723	403,931	7,318,832
$100,000 under $200,000	72,852	9,531,002	54,170	3,279,760	65,686	8,571,343	51,112	3,131,011	278,355	252,218	72,498	7,530,907	72,408	3,384,521	72,631	3,413,210
$200,000 under $500,000	15,089	4,274,[illegible]	11,[illegible]	885,009	12,994	3,667,316	10,353	834,166	54,624	47,356	14,952	3,244,003	14,922	1,755,620	15,022	1,790,508
$500,000 under $1,000,000	2,192	1,472,[illegible]	1,[illegible]	142,134	1,857	1,249,165	1,502	137,342	7,849	6,631	2,166	1,100,569	2,157	666,693	2,180	686,290
$1,000,000 or more	883	1,842,289	685	75,063	714	1,480,455	599	64,268	3,058	2,621	871	1,365,857	870	809,279	880	845,178
Returns under $5,000	27,149,176	62,339,434	23,[illegible],867	54,[illegible],[illegible]	6,658,560	17,995,064	4,807,635	15,372,287	49,618,899	45,[illegible],373	13,420,075	16,951,042	13,162,938	2,554,616	13,164,859	2,567,434
Returns $5,000 under $10,000	21,448,865	153,481,024	19,[illegible],047	142,105,952	12,961,810	99,600,988	11,850,298	88,252,033	61,714,805	59,[illegible],823	20,951,700	86,814,214	20,847,728	14,460,772	20,847,890	14,461,337
Returns $10,000 under $15,000	14,601,293	178,867,777	13,[illegible],549	164,596,140	12,[illegible],787	153,804,312	12,019,968	143,022,498	50,549,201	49,[illegible],050	14,576,276	112,278,022	14,563,395	19,922,957	14,563,588	19,924,221
Returns $15,000 or more	11,373,584	278,188,843	10,[illegible],457	204,138,617	10,[illegible],998	253,984,073	9,835,554	194,712,320	42,082,086	41,066,031	11,361,817	197,984,867	11,353,315	48,314,936	11,355,386	48,409,628
REGION I																
Total	4,591,556	42,334,891	4,151,950	35,[illegible],[illegible]	2,402,249	32,032,797	2,192,945	26,881,018	11,[illegible],995	11,274,329	3,713,737	26,778,257	3,700,977	5,614,301	3,701,343	5,624,524
Under $1,000	355,163	71,358	313,[illegible]	208,913	22,898	81,891	12,349	36,283	458,410	436,503	-	-	-	-	257	711
$1,000 under $2,000	421,145	63[illegible],659	373,338	540,770	48,903	71,716	34,712	51,935	590,034	541,981	78,127	11,653	78,127	1,643	78,127	1,643
$2,000 under $3,000	332,264	816,913	28[illegible],170	[illegible],832	73,603	18[illegible],457	4[illegible],208	111,184	556,[illegible]70	463,551	255,294	154,208	253,275	22,017	253,275	22,017
$3,000 under $4,000	317,454	1,114,[illegible]	265,205	875,596	72,543	257,255	53,204	172,030	599,199	517,293	269,[illegible]95	342,228	269,388	58,[illegible]91	269,388	58,691
$4,000 under $5,000	2[illegible],[illegible]04	1,199,966	225,072	[illegible],836	91,158	409,175	64,823	268,[illegible]24	582,677	507,669	237,514	505,[illegible]27	233,177	79,[illegible]11	233,179	79,815
$5,000 under $6,000	256,982	1,410,000	232,162	1,206,029	[illegible]2,171	[illegible]01,164	82,940	418,848	[illegible]61,[illegible]24	515,821	242,[illegible]26	733,737	238,[illegible]79	118,[illegible]45	238,[illegible]79	118,145
$6,000 under $7,000	203,725	1,[illegible]26,428	188,624	1,117,936	59,661	388,237	49,905	271,156	415,423	372,515	202,322	799,283	201,831	135,256	201,831	135,256
$7,000 under $8,000	271,105	2,[illegible]18,[illegible]85	242,985	1,[illegible]45,[illegible]02	144,191	1,083,040	128,765	924,393	761,028	711,178	270,589	1,149,561	270,521	193,642	270,521	193,642
$8,000 under $9,000	239,821	2,[illegible]36,486	223,189	1,[illegible]67,374	148,898	1,269,371	141,750	1,130,117	[illegible]82,427	645,027	237,761	1,223,207	237,761	208,204	237,761	208,204
$9,000 under $10,000	257,373	2,448,016	249,522	2,[illegible],179	183,587	1,750,221	178,229	1,630,362	[illegible]82,767	761,767	256,387	1,[illegible]07,922	256,[illegible]44	262,518	256,044	262,518
$10,000 under $11,000	230,403	2,411,216	219,623	2,[illegible],[illegible]49	176,255	1,847,603	170,176	1,718,174	701,485	682,474	230,403	1,[illegible]04,831	230,289	264,793	230,289	264,793
$11,000 under $12,000	220,750	2,535,947	212,246	2,338,903	182,143	2,093,238	176,332	1,[illegible]45,[illegible]75	[illegible]80,031	767,191	220,292	1,555,883	220,170	274,214	220,170	274,214
$12,000 under $13,000	184,821	2,311,130	179,791	2,[illegible],[illegible]26	162,347	2,030,869	159,910	1,946,770	[illegible]52,[illegible]23	[illegible]44,459	184,683	1,472,452	184,683	261,461	184,683	261,461
$13,000 under $14,000	160,826	2,170,609	154,476	2,027,356	143,789	1,941,150	139,825	1,840,831	572,411	[illegible]04,[illegible]78	160,803	1,421,445	160,803	257,196	160,826	257,210
$14,000 under $15,000	137,124	1,981,049	130,813	1,809,023	123,917	1,789,845	118,926	1,667,048	477,273	467,530	136,917	1,318,858	136,851	240,933	136,851	240,933
$15,000 under $20,000	413,[illegible]25	7,[illegible],746	394,652	6,[illegible],[illegible]	382,463	6,561,840	369,230	6,032,844	1,516,515	1,490,493	413,460	4,935,847	413,454	949,010	413,465	949,083
$20,000 under $25,000	148,557	[illegible],287,[illegible]	135,926	2,756,703	137,708	3,045,634	128,483	2,625,930	563,900	[illegible]50,[illegible]16	148,364	2,378,902	148,311	494,071	148,326	494,194
$25,000 under $30,000	61,285	1,[illegible],204	54,965	1,291,218	57,017	1,551,896	51,[illegible]53	1,[illegible]36,[illegible]40	241,378	232,242	61,089	1,225,906	61,088	273,101	61,090	273,277
$30,000 under $50,000	[illegible],[illegible]77	2,612,[illegible]58	57,383	1,649,892	64,729	2,414,161	54,683	1,579,621	275,[illegible]00	260,961	69,855	1,995,594	69,489	517,854	69,508	518,119
$50,000 under $100,000	30,594	2,013,477	2[illegible],[illegible]79	968,580	28,358	1,861,050	22,777	931,611	125,[illegible]54	117,[illegible]37	30,547	1,590,962	30,531	553,528	30,551	554,559
$100,000 under $200,000	5,270	697,094	4,[illegible]59	2[illegible],[illegible]05	4,803	633,540	3,[illegible]64	280,[illegible]89	20,[illegible]04	18,731	5,243	538,338	5,240	243,305	5,249	245,027
$200,000 under $500,000	1,082	300,206	818	70,425	936	259,500	77[illegible]	67,828	3,[illegible]79	3,425	1,072	221,240	1,071	119,749	1,079	122,086
$500,000 under $1,000,000	143	[illegible],443	105	11,119	121	78,984	95	10,248	510	422	142	67,413	142	40,555	142	41,785
$1,000,000 or more	52	96,276	40	3,190	45	[illegible],742	38	3,177	183	165	52	69,160	52	44,604	52	47,141
Returns under $5,000	1,698,135	3,[illegible],563	1,446,682	3,[illegible],[illegible]	[illegible],[illegible]10	845,712	214,294	639,756	2,786,990	2,[illegible],[illegible]	840,930	1,063,114	833,967	162,161	834,226	162,876
Returns $5,000 under $10,000	1,[illegible],[illegible]	[illegible],234,714	1,136,482	8,110,810	628,508	4,992,032	581,589	4,374,876	3,[illegible],[illegible]	3,[illegible],[illegible]	1,209,885	5,413,310	1,204,836	917,765	1,204,836	917,765
Returns $10,000 under $15,000	[illegible],[illegible]	11,[illegible],[illegible]	896,949	10,[illegible],[illegible]	788,451	9,702,705	765,169	9,118,398	3,190,023	3,[illegible],232	933,098	7,278,469	932,796	1,298,598	932,819	1,298,611
Returns $15,000 or more	730,485	17,[illegible],[illegible]	[illegible],837	13,413,685	676,180	16,492,346	631,893	12,747,987	2,748,413	2,[illegible],792	729,824	13,023,364	729,378	3,235,777	729,462	3,245,270

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
REGION II																
[illegible]	9,788,250	99,133,642	8,889,768	82,471,638	5,164,805	73,721,144	4,708,019	61,220,776	26,117,369	24,809,536	8,129,189	61,804,950	8,093,146	13,311,963	8,093,472	13,342,115
[illegible] $1,000	669,204	89,579	596,251	404,051	38,167	-181,519	19,014	63,065	831,785	790,189	-	-	-	-	107	1,529
$1,000 under $2,000	732,837	1,088,121	639,100	914,165	67,239	101,095	38,274	47,408	1,033,467	937,531	155,847	23,746	155,777	3,431	155,779	3,445
$2,000 under $3,000	650,476	1,608,398	542,736	1,263,000	120,934	303,599	87,483	185,177	1,145,662	976,121	463,423	317,686	459,039	45,751	459,039	45,751
$3,000 under $4,000	526,963	1,842,864	447,002	1,325,641	157,251	555,445	94,468	292,987	1,149,605	947,078	411,993	541,667	400,863	79,687	400,863	79,687
$4,000 under $5,000	582,542	2,629,449	503,303	2,120,535	186,333	840,739	149,725	542,258	1,295,232	1,171,087	524,572	1,082,784	518,150	170,667	518,150	170,667
$5,000 under $6,000	622,874	3,424,532	560,242	2,945,495	226,456	1,245,794	190,274	971,989	1,460,524	1,300,237	647,622	1,060,476	642,339	268,319	592,339	268,319
$6,000 under $7,000	553,850	3,602,090	512,719	3,181,640	243,806	1,589,049	215,799	1,328,339	1,296,319	1,227,370	542,318	1,973,048	541,837	328,554	541,837	328,554
$7,000 under $8,000	573,035	4,282,975	524,797	3,749,844	274,528	2,050,254	246,933	1,739,918	1,506,745	1,430,559	567,358	2,431,339	563,255	411,899	563,255	411,899
$8,000 under $9,000	525,404	4,456,412	494,241	4,027,819	298,072	2,546,286	275,348	2,240,314	1,517,352	1,470,529	520,857	2,587,204	520,497	446,480	520,497	446,480
$9,000 under $10,000	525,125	4,990,345	499,034	4,521,738	341,492	3,250,408	327,255	2,936,018	1,554,207	1,508,358	522,774	3,016,949	522,644	527,999	522,646	528,027
$10,000 under $11,000	451,967	4,744,983	425,942	4,267,112	309,907	3,254,590	289,927	2,916,577	1,416,115	1,369,071	451,753	2,870,290	450,310	506,152	450,311	506,165
$11,000 under $12,000	459,124	5,269,826	439,562	4,819,105	345,555	3,973,510	333,987	3,690,103	1,469,525	1,433,766	459,122	3,237,799	459,109	576,522	459,111	576,527
$12,000 under $13,000	385,578	4,806,212	374,567	4,487,503	309,331	3,858,858	301,060	3,608,848	1,305,572	1,283,100	384,898	2,995,980	384,806	538,014	384,806	538,052
$13,000 under $14,000	364,010	4,912,444	353,192	4,628,090	301,881	4,075,231	293,312	3,806,474	1,258,458	1,237,190	363,594	3,150,342	363,429	576,073	363,442	576,075
$14,000 under $15,000	309,077	4,476,871	301,201	4,165,424	259,192	3,756,186	253,128	3,510,109	1,085,452	1,077,108	308,404	2,890,780	308,404	535,786	308,404	535,786
$15,000 under $20,000	986,071	16,891,702	941,893	15,346,614	885,451	15,190,648	856,561	14,824,838	3,550,542	3,474,878	985,174	11,378,136	983,981	2,181,778	983,998	2,181,896
$20,000 under $25,000	398,284	8,806,495	375,359	7,649,164	363,488	8,037,273	346,712	7,727,345	1,431,306	1,396,470	397,811	6,247,996	397,140	1,290,998	397,165	1,291,282
$25,000 under $30,000	177,115	4,812,945	163,308	3,943,390	164,039	4,458,220	154,668	3,764,974	670,457	649,889	176,989	3,441,815	176,988	760,614	176,995	760,851
$30,000 under $50,000	200,703	7,484,592	173,269	5,121,542	185,916	6,917,892	164,501	4,911,109	762,972	730,218	200,209	5,477,343	200,149	1,395,910	200,190	1,396,684
$50,000 under $100,000	75,208	4,973,032	59,404	2,529,029	68,441	4,520,133	55,979	2,404,410	292,896	273,505	74,929	3,704,639	74,912	1,260,976	74,942	1,263,823
$100,000 under $200,000	15,131	2,006,351	11,403	769,033	13,445	1,777,979	10,665	727,363	56,757	51,146	15,021	1,462,469	15,007	650,616	15,055	655,643
$200,000 under $500,000	3,764	1,072,078	2,658	233,527	3,210	910,714	2,434	217,883	13,539	11,709	3,722	749,652	3,713	402,910	3,738	410,114
$500,000 under $1,000,000	575	395,008	392	37,039	486	332,898	361	35,945	2,076	1,753	570	273,154	569	165,289	572	169,280
$1,000,000 or more	233	466,338	173	21,739	185	355,862	151	17,325	804	674	229	289,657	228	187,540	231	195,579
Returns under $5,000	3,161,122	7,258,412	2,676,412	6,026,793	569,924	1,619,358	388,964	1,180,895	5,455,751	4,822,006	1,555,835	1,965,882	1,533,829	299,535	1,533,938	301,079
Returns $5,000 under $10,000	2,800,288	20,756,354	2,591,033	18,426,535	1,384,354	10,681,790	1,255,609	9,216,578	7,335,147	6,997,053	2,750,929	11,669,015	2,740,572	1,983,251	2,740,574	1,983,279
Returns $10,000 under $15,000	1,969,756	24,210,337	1,894,464	22,367,234	1,525,866	18,918,375	1,471,414	17,592,110	6,545,122	6,400,235	1,967,771	15,145,191	1,966,058	2,732,547	1,966,074	2,732,606
Returns $15,000 or more	1,857,084	46,908,542	1,727,859	35,651,077	1,684,661	42,501,618	1,592,032	33,231,191	6,781,349	6,590,242	1,854,654	33,024,862	1,852,687	8,296,630	1,852,886	8,325,151
REGION III																
Total	8,643,050	79,029,849	7,934,905	67,588,082	4,755,161	60,424,519	4,400,683	51,860,221	22,588,341	21,705,957	7,235,450	50,042,133	7,215,990	10,283,034	7,216,585	10,294,986
Under $1,000	657,865	166,249	591,764	370,545	46,054	-129,727	21,251	58,855	813,404	780,674	(*)	(*)	(*)	(*)	368	770
$1,000 under $2,000	603,665	904,611	530,279	789,528	61,884	97,869	41,450	76,153	897,536	827,298	133,904	23,236	133,904	3,484	133,916	3,488
$2,000 under $3,000	634,993	1,573,907	542,496	1,277,024	106,958	273,248	78,530	178,134	1,061,838	942,250	482,414	314,676	475,226	44,999	475,239	45,057
$3,000 under $4,000	517,105	1,826,113	445,086	1,525,197	151,572	534,159	129,100	431,092	957,634	852,219	459,329	641,994	456,257	96,270	456,259	96,282
$4,000 under $5,000	602,004	2,706,507	533,109	2,278,781	208,782	940,697	177,768	751,937	1,310,033	1,215,848	562,548	1,180,633	558,343	185,152	558,344	185,236
$5,000 under $6,000	499,214	2,741,782	461,534	2,465,837	169,016	929,027	150,320	796,076	1,041,994	991,454	490,581	1,451,129	489,139	236,705	489,151	236,716
$6,000 under $7,000	535,358	3,472,097	488,117	3,057,353	282,358	1,826,214	246,921	1,527,762	1,449,479	1,369,775	521,409	1,843,512	520,613	302,303	520,613	302,303
$7,000 under $8,000	533,703	3,995,688	502,481	3,661,937	332,681	2,491,728	313,945	2,290,643	1,515,729	1,461,394	530,485	2,272,093	529,855	379,447	529,856	379,468
$8,000 under $9,000	496,226	4,210,633	469,500	3,874,862	325,344	2,761,063	308,592	2,542,689	1,441,564	1,408,465	496,077	2,527,873	495,872	430,481	495,872	430,504
$9,000 under $10,000	537,418	5,107,231	505,212	4,591,144	391,095	3,725,997	373,713	3,446,107	1,575,757	1,526,731	537,052	3,186,927	536,492	548,788	536,494	548,790
$10,000 under $11,000	441,745	4,628,781	424,622	4,282,626	356,543	3,739,094	344,224	3,472,973	1,473,837	1,449,531	439,004	2,827,675	438,907	490,871	438,907	490,871
$11,000 under $12,000	402,011	4,625,207	386,461	4,327,193	352,499	4,055,614	340,290	3,815,826	1,389,530	1,367,383	401,881	2,883,423	401,728	503,858	401,728	503,858
$12,000 under $13,000	352,771	4,403,426	341,112	4,147,998	299,708	3,740,761	291,755	3,551,696	1,153,413	1,144,058	352,771	2,866,312	351,991	513,303	351,991	513,310
$13,000 under $14,000	285,977	3,857,267	275,357	3,605,599	248,053	3,344,192	240,554	3,152,628	970,027	952,092	285,976	2,965,429	285,927	467,930	285,928	467,943
$14,000 under $15,000	231,085	3,347,322	223,731	3,075,262	200,560	2,907,035	196,190	2,706,385	760,227	752,676	231,085	2,306,808	231,085	429,737	231,085	429,747
$15,000 under $20,000	721,163	12,317,771	689,752	11,248,785	671,301	11,468,683	648,035	10,611,112	2,578,784	2,535,508	721,041	8,589,168	720,844	1,648,344	720,848	1,649,014
$20,000 under $25,000	271,938	6,014,838	252,231	5,150,784	254,154	5,618,115	238,643	4,896,541	1,005,105	985,275	271,231	4,351,391	271,227	900,846	271,413	901,299
$25,000 under $30,000	130,835	3,550,795	118,565	2,839,065	121,241	3,292,044	112,407	2,702,552	479,207	463,948	130,815	2,655,787	130,788	593,447	130,790	593,602
$30,000 under $50,000	135,584	5,020,609	114,694	3,373,856	127,478	4,717,687	110,183	3,270,939	507,715	488,245	135,520	3,919,127	135,485	1,018,986	135,492	1,019,428
$50,000 under $100,000	43,121	2,840,444	31,898	1,243,310	39,649	2,609,516	30,310	1,195,273	170,096	159,499	43,036	2,275,886	43,024	795,419	43,042	797,185
$100,000 under $200,000	7,451	973,457	5,545	305,894	6,712	874,010	5,254	293,376	28,715	26,126	7,421	791,619	7,417	359,811	7,438	361,923
$200,000 under $500,000	1,525	422,462	1,138	80,463	1,277	352,491	1,048	77,000	5,415	4,687	1,514	328,960	1,512	179,019	1,520	181,665
$500,000 under $1,000,000	209	143,076	157	10,831	178	122,291	145	10,344	740	601	205	105,549	203	65,096	207	66,434
$1,000,000 or more	84	179,575	64	4,209	64	132,711	55	4,128	262	220	84	132,923	84	88,135	84	90,093
Returns under $5,000	3,015,632	7,177,388	2,642,734	6,241,076	575,250	1,716,248	448,099	1,496,171	5,040,445	4,618,289	1,638,262	2,160,541	1,623,797	329,906	1,624,126	330,833
Returns $5,000 under $10,000	2,601,919	19,527,433	2,426,844	17,651,132	1,500,494	11,734,029	1,393,491	10,603,276	7,024,523	6,757,819	2,575,604	11,281,534	2,571,971	1,897,724	2,571,986	1,897,780
Returns $10,000 under $15,000	1,713,589	20,862,003	1,651,283	19,438,677	1,457,363	17,786,695	1,413,013	16,699,507	5,747,034	5,665,740	1,710,717	13,449,646	1,709,638	2,405,701	1,709,639	2,405,729
Returns $15,000 or more	1,311,910	31,463,026	1,214,044	24,257,197	1,222,054	29,187,549	1,146,080	23,061,264	4,776,039	4,664,109	1,310,867	23,150,412	1,310,584	5,649,703	1,310,834	5,660,642

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
REGION IV																
Total	10,770,159	87,323,299	9,723,929	72,978,775	6,495,747	69,995,488	5,848,985	58,600,690	30,072,228	28,939,212	8,531,713	51,557,735	8,493,162	10,481,435	8,493,518	10,504,392
Under $1,000	855,260	4,806	719,780	530,520	126,179	-312,994	57,902	146,519	1,210,388	1,134,714	(*)	(*)	(*)	(*)	725	1,648
$1,000 under $2,000	901,658	1,359,598	790,230	1,186,281	177,096	274,113	122,160	206,366	1,550,550	1,427,502	160,341	26,196	158,282	3,506	158,282	3,506
$2,000 under $3,000	855,257	2,149,852	729,246	1,771,450	241,980	620,406	183,682	477,979	1,634,579	1,514,938	590,870	401,426	586,300	57,508	586,312	57,548
$3,000 under $4,000	839,479	3,148,855	792,514	2,712,880	386,128	1,352,058	317,407	1,067,370	2,130,819	2,003,475	701,087	888,708	696,493	132,860	696,493	132,860
$4,000 under $5,000	876,431	3,942,489	771,014	3,359,733	416,700	1,882,347	352,611	1,520,144	2,252,464	2,116,706	783,960	1,475,032	764,827	226,302	764,829	226,354
$5,000 under $6,000	739,572	4,049,525	671,156	3,496,546	378,294	2,077,435	337,259	1,770,327	2,090,618	1,983,138	693,453	1,731,268	689,910	274,205	689,912	274,223
$6,000 under $7,000	729,350	4,730,364	661,519	4,194,766	471,210	3,063,046	428,051	2,711,813	2,250,973	2,172,545	702,867	2,253,552	702,115	361,820	702,115	361,820
$7,000 under $8,000	669,230	5,017,560	629,859	4,631,869	432,657	3,699,790	466,448	3,454,960	2,220,506	2,174,654	661,549	2,540,956	660,341	410,796	660,341	410,796
$8,000 under $9,000	599,446	5,083,904	565,141	4,622,402	479,319	4,072,995	455,323	3,759,020	1,883,276	1,848,715	598,124	2,854,351	596,917	473,040	596,928	473,043
$9,000 under $10,000	573,194	5,492,086	540,606	5,009,038	490,040	4,655,147	462,747	4,299,288	1,968,837	1,910,768	577,805	3,180,769	577,801	535,847	577,801	535,876
$10,000 under $11,000	505,562	5,317,306	482,346	4,901,433	444,128	4,670,099	426,342	4,341,270	1,748,592	1,724,407	503,846	3,171,456	503,432	539,407	503,435	539,435
$11,000 under $12,000	409,506	4,708,220	389,494	4,323,187	366,240	4,210,968	350,955	3,899,221	1,386,507	1,355,478	408,588	2,949,997	408,321	512,570	408,332	512,610
$12,000 under $13,000	370,368	4,624,698	353,711	4,293,089	339,567	4,239,960	324,337	3,949,079	1,301,537	1,287,774	370,287	2,927,481	370,151	513,922	370,152	513,922
$13,000 under $14,000	308,410	4,159,422	295,271	3,822,691	292,471	3,944,767	281,593	3,650,717	1,101,059	1,086,128	308,259	2,691,325	308,252	479,548	308,252	479,548
$14,000 under $15,000	270,590	3,922,387	261,158	3,617,477	256,411	3,717,808	250,676	3,478,439	974,456	958,921	269,754	2,578,957	269,588	466,609	269,589	466,618
$15,000 under $20,000	684,181	11,668,745	639,973	10,298,518	653,060	11,146,873	618,398	10,016,094	2,464,443	2,417,489	683,677	8,050,102	683,607	1,528,599	683,618	1,529,009
$20,000 under $25,000	236,771	5,220,877	211,685	4,112,794	223,358	4,925,776	204,629	3,992,467	847,912	824,745	236,398	3,804,327	236,312	783,650	236,325	783,809
$25,000 under $30,000	97,330	2,653,827	80,653	1,773,603	91,314	2,483,480	76,885	1,710,818	353,244	336,186	97,324	1,995,725	97,128	441,309	97,133	441,526
$30,000 under $50,000	119,082	4,481,543	92,280	2,433,793	110,087	4,149,447	87,748	2,343,458	448,337	425,177	118,668	3,495,911	118,600	904,307	118,631	905,185
$50,000 under $100,000	52,728	3,490,336	37,612	1,400,985	48,830	3,233,114	35,643	1,341,317	208,238	195,310	52,610	2,836,378	52,546	984,803	52,588	987,692
$100,000 under $200,000	9,614	1,245,298	7,015	375,836	8,762	1,132,223	6,635	359,294	37,022	33,602	9,576	1,014,625	9,573	455,962	9,591	459,777
$200,000 under $500,000	1,775	494,333	1,366	91,073	1,596	443,460	1,281	86,792	6,563	5,710	1,761	401,284	1,759	215,695	1,769	220,399
$500,000 under $1,000,000	268	179,795	216	12,894	237	160,243	199	12,464	961	820	265	146,065	263	88,257	268	91,199
$1,000,000 or more	98	177,474	84	5,919	83	146,927	74	5,475	347	310	97	141,770	97	90,903	98	95,989
Returns under $5,000	4,388,085	10,605,599	3,802,784	9,560,863	1,348,083	3,815,930	1,033,762	3,418,378	8,778,800	8,197,335	2,236,805	2,791,439	2,206,449	420,187	2,206,640	421,915
Returns $5,000 under $10,000	3,315,791	24,373,438	3,068,281	21,954,620	2,311,520	17,568,413	2,149,828	15,995,408	10,414,210	10,089,820	3,233,798	12,560,894	3,227,084	2,055,708	3,227,097	2,055,758
Returns $10,000 under $15,000	1,864,436	22,732,034	1,781,980	20,957,877	1,698,817	20,783,603	1,633,903	19,318,726	6,512,151	6,412,708	1,860,734	14,319,215	1,859,744	2,512,057	1,859,760	2,512,133
Returns $15,000 or more	1,201,847	29,612,228	1,070,884	20,505,414	1,137,327	27,827,542	1,031,492	19,868,176	4,367,067	4,239,349	1,200,376	21,886,186	1,199,885	5,493,484	1,200,021	5,514,586
REGION V																
Total	16,212,004	151,857,472	14,580,629	129,093,663	9,357,602	119,346,120	8,472,909	101,818,690	44,638,340	42,573,540	13,316,504	95,831,545	13,208,057	19,612,961	13,208,559	19,637,299
Under $1,000	1,223,492	218,685	1,062,758	702,209	133,792	-294,741	60,394	154,582	1,709,875	1,604,061	-	-	-	-	263	1,808
$1,000 under $2,000	1,269,075	1,884,617	1,084,409	1,576,028	191,574	293,108	129,263	196,474	1,973,710	1,751,216	215,191	29,266	210,399	4,074	210,402	4,085
$2,000 under $3,000	1,072,424	2,675,591	866,238	2,053,307	214,935	544,970	148,715	348,937	1,819,652	1,560,817	795,871	532,728	764,675	75,430	764,678	75,431
$3,000 under $4,000	986,390	3,450,062	778,665	2,557,114	297,260	1,049,644	210,689	687,618	2,038,183	1,764,157	808,564	1,118,724	792,016	165,649	792,038	165,709
$4,000 under $5,000	889,882	4,026,774	742,584	3,171,413	371,051	1,685,561	275,117	1,123,352	2,074,209	1,857,013	811,363	1,646,938	787,581	255,717	787,586	255,789
$5,000 under $6,000	960,683	5,260,603	831,120	4,367,061	394,200	2,174,946	313,346	1,582,974	2,198,979	1,985,484	921,253	2,608,053	913,172	419,171	913,183	419,182
$6,000 under $7,000	897,611	5,853,840	819,226	5,155,732	440,435	2,869,922	391,177	2,427,144	2,278,798	2,167,415	874,224	3,137,638	864,174	516,124	864,174	516,824
$7,000 under $8,000	901,677	6,745,356	823,433	5,949,335	535,355	4,016,671	487,464	3,472,094	2,466,027	2,348,605	888,111	3,884,019	882,720	645,092	882,720	645,092
$8,000 under $9,000	947,925	8,070,979	894,645	7,283,764	615,666	5,255,849	585,054	4,741,890	2,858,040	2,780,906	945,077	4,739,732	942,104	803,716	942,104	803,716
$9,000 under $10,000	817,986	7,760,855	771,717	7,100,060	567,218	5,393,338	536,267	4,934,642	2,516,920	2,460,568	814,920	4,675,574	812,915	808,871	812,915	808,872
$10,000 under $11,000	873,776	9,180,744	829,741	8,392,826	687,386	7,222,706	657,163	6,666,724	2,890,453	2,829,277	872,163	5,600,897	870,988	971,272	870,988	971,272
$11,000 under $12,000	794,679	9,138,858	760,346	8,436,407	665,358	7,651,573	637,286	7,075,572	2,830,206	2,781,567	794,399	5,639,114	793,267	986,333	793,271	986,366
$12,000 under $13,000	689,715	8,622,394	660,448	7,980,961	614,198	7,680,429	593,819	7,206,494	2,428,804	2,394,360	689,630	5,545,913	689,459	984,079	689,462	984,187
$13,000 under $14,000	626,027	8,452,457	604,525	7,845,738	563,597	7,610,605	546,897	7,122,493	2,307,398	2,273,376	626,026	5,490,338	625,738	988,081	625,741	988,081
$14,000 under $15,000	556,643	8,073,325	536,179	7,469,485	511,145	7,414,871	496,652	6,930,778	2,017,659	1,981,351	556,631	5,375,153	556,337	983,882	556,349	983,928
$15,000 under $20,000	1,628,658	27,838,180	1,563,816	25,475,235	1,534,787	26,245,698	1,485,439	24,295,472	6,070,439	5,999,229	1,628,456	19,308,355	1,628,132	3,690,308	1,628,146	3,690,541
$20,000 under $25,000	550,659	12,154,943	515,924	10,481,725	526,906	11,629,402	499,773	10,185,272	2,080,293	2,039,558	550,572	8,891,419	550,478	1,836,823	550,488	1,837,072
$25,000 under $30,000	202,298	5,488,029	178,616	4,225,673	191,147	5,184,735	173,134	4,109,361	785,088	760,297	202,154	4,118,850	202,080	916,367	202,089	916,609
$30,000 under $50,000	221,067	8,212,130	178,515	5,128,566	207,727	7,714,995	171,190	4,953,846	882,583	848,782	220,755	6,385,023	220,704	1,654,946	220,766	1,656,113
$50,000 under $100,000	83,314	5,513,013	63,689	2,752,584	77,519	5,127,437	60,811	2,655,352	341,262	322,664	83,188	4,477,284	83,170	1,575,719	83,199	1,578,276
$100,000 under $200,000	14,758	1,911,875	11,494	761,746	13,507	1,747,834	10,894	732,978	57,759	52,521	14,706	1,580,253	14,698	722,268	14,737	726,555
$200,000 under $500,000	2,702	776,123	2,092	183,571	2,360	675,683	1,954	175,096	9,949	8,565	2,691	614,109	2,691	337,974	2,697	342,577
$500,000 under $1,000,000	407	270,125	326	29,893	353	234,600	305	28,960	1,494	1,283	405	215,561	405	131,514	407	135,031
$1,000,000 or more	156	277,915	123	13,160	126	216,284	106	10,585	560	468	154	216,602	154	138,853	156	144,183
Returns under $5,000	5,441,263	12,255,728	4,534,654	10,060,141	1,208,612	3,278,542	824,178	2,510,963	9,615,629	8,537,264	2,630,989	3,327,656	2,554,671	500,870	2,554,967	502,822
Returns $5,000 under $10,000	4,525,882	33,691,633	4,140,141	29,855,952	2,552,874	19,710,726	2,313,308	17,158,744	12,318,764	11,742,978	4,443,585	19,045,016	4,415,085	3,193,672	4,415,096	3,193,687
Returns $10,000 under $15,000	3,540,840	43,467,778	3,391,239	40,125,418	3,041,684	37,580,185	2,931,817	35,002,062	12,474,520	12,259,931	3,538,849	27,651,416	3,535,789	4,913,646	3,535,811	4,913,833
Returns $15,000 or more	2,704,019	62,442,333	2,514,595	49,052,153	2,554,432	58,776,669	2,403,606	47,146,922	10,229,427	10,033,367	2,703,081	45,807,457	2,702,512	11,004,772	2,702,685	11,026,957

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
REGION VI																
Total	6,771,628	55,250,045	6,091,726	45,899,146	4,179,310	44,870,279	3,737,959	37,253,754	19,159,705	18,529,786	5,236,128	33,341,818	5,210,068	6,859,173	5,210,711	6,883,399
[illegible]	[illegible]	-159,134	476,792	365,923	115,426	-323,456	56,983	120,870	897,607	849,844	-	-	-	-	273	2,865
[illegible]	[illegible]	913,187	542,912	798,259	133,227	202,811	93,449	164,563	987,605	930,466	96,605	16,178	96,343	2,271	96,344	2,282
$2,000 under $3,000	548,306	1,347,216	471,637	1,145,982	179,553	449,417	140,428	349,262	1,083,163	1,009,253	361,410	221,395	356,531	31,648	356,553	31,656
$3,000 under $4,000	523,981	1,845,897	462,918	1,601,756	215,736	765,077	184,478	639,366	1,229,590	1,151,551	415,021	541,488	408,124	79,874	408,124	79,879
$4,000 under $5,000	528,322	2,357,425	478,179	2,104,976	252,887	1,144,677	214,759	956,107	1,364,749	1,295,795	469,547	870,207	461,944	133,581	461,946	133,633
$5,000 under $6,000	459,635	2,524,150	422,598	2,279,283	292,619	1,605,136	267,603	1,441,503	1,363,985	1,321,914	420,476	1,071,515	419,021	168,596	419,027	168,634
$6,000 under $7,000	398,232	2,568,704	359,514	2,289,572	293,365	1,895,626	268,273	1,702,290	1,267,949	1,232,372	377,952	1,172,768	376,680	183,803	376,680	183,803
[illegible]	383,536	2,913,429	359,238	2,607,725	278,102	2,092,066	256,232	1,880,169	1,251,219	1,220,402	384,890	1,544,162	384,443	250,498	384,443	250,498
$8,000 under $9,000	386,897	3,286,857	359,490	2,999,588	315,872	2,682,159	294,054	2,466,312	1,382,406	1,351,729	384,021	1,780,418	383,616	294,407	383,637	294,469
$9,000 under $10,000	347,733	3,304,599	330,604	3,078,863	277,958	2,643,687	263,674	2,472,434	1,179,251	1,157,742	345,418	1,905,120	345,016	322,118	345,018	322,130
$10,000 under $11,000	336,010	3,524,975	322,255	3,313,097	288,653	3,029,404	278,568	2,883,850	1,192,485	1,175,622	334,593	2,112,303	334,026	361,098	334,052	361,181
$11,000 under $12,000	261,640	3,003,490	244,860	2,724,338	233,965	2,688,233	221,751	2,479,043	919,878	901,296	261,302	1,874,664	261,081	324,355	261,082	324,462
$12,000 under $13,000	217,465	2,711,254	206,432	2,504,112	200,218	2,496,654	190,986	2,309,769	764,212	752,230	217,119	1,746,823	216,742	307,242	216,742	307,361
$13,000 under $14,000	196,077	2,643,223	188,448	2,447,417	183,618	2,474,377	177,640	2,317,946	710,881	698,974	196,070	1,738,819	195,976	310,957	195,980	311,037
$14,000 under $15,000	161,897	2,346,389	152,678	2,119,782	152,826	2,214,529	144,797	2,024,592	587,095	580,161	161,877	1,571,350	161,688	284,423	161,692	284,480
$15,000 under $20,000	453,791	7,744,813	421,498	6,807,708	430,223	7,336,672	403,143	6,538,097	1,645,104	1,618,484	453,597	5,448,437	453,301	1,038,471	453,323	1,038,743
$20,000 under $25,000	165,459	3,651,585	147,192	2,920,355	157,642	3,479,860	143,053	2,849,563	606,886	593,023	165,280	2,711,787	165,175	558,369	165,214	558,426
$25,000 under $30,000	70,519	1,918,553	57,531	1,306,154	66,965	1,823,309	56,133	1,277,741	264,984	256,665	70,458	1,467,267	70,431	326,049	70,436	326,216
$30,000 under $50,000	78,848	2,936,600	57,737	1,421,597	72,168	2,682,893	54,865	1,356,241	296,611	280,205	78,762	2,348,868	78,651	610,623	78,757	612,083
$50,000 under $100,000	33,765	2,227,424	22,797	775,511	31,111	2,051,760	21,690	746,852	133,015	125,022	33,673	1,845,541	33,647	641,526	33,692	645,013
[illegible]	6,458	841,833	4,507	215,756	5,786	754,082	4,275	208,914	24,126	21,871	6,430	698,295	6,411	314,941	6,451	318,903
$200,000 under $500,000	1,382	389,778	1,013	55,990	1,165	328,106	944	53,741	4,966	4,314	1,361	312,339	1,357	169,734	1,376	174,834
$500,000 under $1,000,000	187	125,531	139	10,099	159	106,613	129	9,373	653	545	183	97,009	181	58,405	185	60,385
$1,000,000 or more	85	282,268	57	5,306	66	246,587	52	5,157	285	248	83	245,063	83	86,181	84	89,926
[illegible]	[illegible]	6,304,591	[illegible]	6,016,896	896,829	2,238,526	690,097	2,230,169	5,563,714	5,236,909	1,342,583	1,649,269	1,322,542	247,379	1,322,840	250,315
Returns $5,000 under $10,000	1,981,033	14,597,739	1,832,144	13,255,031	1,457,916	10,918,673	1,349,836	9,962,710	6,444,810	6,284,219	1,912,757	7,473,983	1,908,776	1,219,422	1,908,805	1,219,534
Returns $10,000 under $15,000	1,173,089	14,229,331	1,114,673	13,108,745	1,059,280	12,903,196	1,013,742	12,015,199	4,174,551	4,108,283	1,170,961	9,043,959	1,169,513	1,588,074	1,169,548	1,588,520
Returns $15,000 or more	810,494	20,118,385	712,471	13,518,474	765,285	18,809,881	684,284	13,045,678	2,976,630	2,900,375	809,827	15,174,606	809,237	3,804,298	809,518	3,825,028
REGION VII																
Total	4,052,100	33,893,847	3,429,777	27,166,639	2,489,135	27,416,703	2,097,873	22,004,980	11,523,444	10,868,721	3,217,847	20,595,342	3,173,960	4,106,269	3,174,076	4,111,654
Under $1,000	345,554	-10,124	258,429	199,762	74,063	-122,183	23,198	66,484	578,142	509,966	(*)	(*)	(*)	(*)	337	503
$1,000 under $2,000	327,162	494,119	265,373	398,944	58,272	89,790	32,728	57,340	561,604	483,382	58,933	9,999	58,477	1,378	58,479	1,633
$2,000 under $3,000	296,345	731,239	220,460	512,010	99,192	242,859	61,136	136,889	594,990	502,452	181,608	129,318	177,944	18,375	177,944	18,357
$3,000 under $4,000	331,138	1,163,382	239,605	819,311	121,802	430,495	73,566	249,797	729,249	642,679	274,474	358,527	262,756	51,082	262,756	51,082
$4,000 under $5,000	283,342	1,264,707	214,382	886,983	135,255	611,517	89,735	364,390	707,316	620,785	275,631	484,326	247,477	73,255	247,477	73,255
$5,000 under $6,000	276,317	1,529,166	233,942	1,241,798	143,237	793,087	117,405	614,280	726,907	674,689	261,784	729,666	257,442	116,035	257,442	116,035
$6,000 under $7,000	223,465	1,451,661	194,349	1,181,137	142,620	929,881	122,508	730,269	634,272	602,513	220,352	745,066	215,523	117,561	215,523	117,561
$7,000 under $8,000	204,612	1,537,339	178,485	1,273,837	149,185	1,122,324	129,709	916,054	623,303	595,958	203,292	843,262	200,382	135,366	200,383	135,387
$8,000 under $9,000	253,874	2,157,130	233,738	1,893,553	200,002	1,701,186	182,780	1,471,521	831,637	817,014	250,892	1,206,342	248,466	197,691	248,469	197,724
$9,000 under $10,000	233,844	2,217,461	221,281	1,998,588	182,132	1,728,204	170,849	1,540,463	814,413	801,303	233,586	1,301,984	232,419	219,043	232,422	219,071
$10,000 under $11,000	196,593	2,061,623	185,072	1,863,359	169,197	1,775,424	160,083	1,613,650	695,205	628,233	195,787	1,233,606	195,223	209,535	195,238	209,553
$11,000 under $12,000	155,988	1,791,297	146,426	1,605,182	141,541	1,625,020	133,983	1,475,254	583,830	575,292	155,775	1,082,919	153,376	185,241	155,376	185,241
$12,000 under $13,000	158,397	1,977,298	148,273	1,770,985	146,546	1,829,248	138,917	1,671,513	585,744	575,620	158,397	1,254,050	158,155	217,535	158,155	217,548
$13,000 under $14,000	139,551	1,880,506	132,528	1,664,539	133,746	1,802,068	126,984	1,592,800	525,731	517,332	139,377	1,209,486	139,091	214,156	139,091	214,156
$14,000 under $15,000	111,735	1,620,958	105,977	1,459,501	104,663	1,517,956	99,209	1,376,938	404,629	396,786	111,735	1,092,360	111,582	198,086	111,582	198,086
$15,000 under $20,000	306,872	5,206,599	281,759	4,473,221	293,092	4,979,602	271,537	4,331,378	1,143,952	1,120,965	306,869	3,625,400	306,499	682,955	306,500	683,015
$20,000 under $25,000	97,353	2,142,279	84,570	1,598,775	92,270	2,031,040	82,042	1,554,199	366,767	356,669	97,186	1,561,402	97,055	317,722	97,055	317,738
$25,000 under $30,000	42,375	1,151,896	34,592	771,965	39,344	1,068,476	32,992	738,160	156,277	149,184	42,375	878,855	42,363	196,537	42,363	196,537
$30,000 under $50,000	46,036	1,710,008	34,569	926,768	42,981	1,596,229	33,361	902,482	173,341	163,896	45,975	1,353,245	45,948	349,519	45,962	349,789
$50,000 under $100,000	17,987	1,187,084	13,291	477,961	16,784	1,104,576	12,623	458,120	72,812	68,079	17,983	976,459	17,954	342,021	17,968	342,629
$100,000 under $200,000	2,960	383,379	2,200	114,388	2,687	346,292	2,084	110,666	11,145	10,057	2,953	321,329	2,947	147,199	2,955	147,903
$200,000 under $500,000	510	147,075	400	27,329	447	127,661	373	26,391	1,846	1,598	509	118,604	507	65,382	509	66,259
$500,000 under $1,000,000	62	41,485	51	4,444	52	35,002	47	3,647	215	179	62	35,722	62	22,134	62	22,584
$1,000,000 or more	28	56,281	25	2,300	25	50,949	24	2,295	111	90	28	43,379	28	28,476	28	30,008
Returns under $5,000	1,583,541	3,643,322	1,198,249	2,817,010	488,584	1,252,477	280,363	874,901	3,171,307	2,759,264	772,930	982,204	746,938	144,077	746,993	144,830
Returns $5,000 under $10,000	1,192,112	8,892,757	1,061,795	7,588,913	817,176	6,274,682	723,251	5,272,588	3,630,532	3,491,477	1,169,906	4,826,321	1,154,232	685,695	1,154,239	785,778
Returns $10,000 under $15,000	762,264	9,331,682	718,276	8,363,566	695,693	8,549,717	659,176	7,730,154	2,795,139	2,747,263	761,071	5,872,421	759,427	1,024,553	759,442	1,024,584
Returns $15,000 or more	514,183	12,026,086	451,457	8,397,150	487,682	11,339,827	435,083	8,127,338	1,926,466	1,870,717	153,940	8,914,396	513,363	2,151,944	513,402	2,156,462

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
REGION VIII																
Total	2,041,525	16,636,492	1,788,521	13,474,420	1,187,491	13,212,577	1,014,774	10,630,766	5,740,561	5,540,484	1,588,454	9,826,595	1,559,315	1,918,788	1,559,377	1,921,969
Under $1,000	192,682	125	157,197	118,097	38,557	-75,563	17,664	40,185	315,300	296,474	-	-	-	-	21	180
$1,000 under $2,000	189,469	275,762	164,876	235,905	29,130	37,616	12,287	23,808	269,923	251,015	30,841	6,795	29,711	926	29,711	926
$2,000 under $3,000	159,655	395,759	130,150	321,305	32,827	79,773	20,206	58,947	281,997	267,832	115,384	91,778	110,131	11,404	110,139	11,444
$3,000 under $4,000	136,424	470,601	109,197	362,766	52,596	186,318	36,291	119,645	278,805	253,334	106,091	147,221	101,899	21,326	101,899	21,327
$4,000 under $5,000	175,843	787,982	156,896	670,984	71,462	321,519	57,660	232,715	400,096	374,972	162,804	326,445	154,573	50,223	154,573	50,223
$5,000 under $6,000	104,190	572,797	92,726	454,563	60,978	334,110	51,829	248,656	295,499	280,409	99,409	250,065	97,132	37,975	97,132	37,984
$6,000 under $7,000	101,281	659,607	80,062	503,813	66,118	432,670	48,290	306,562	297,695	283,478	96,485	328,899	93,905	51,642	93,905	51,642
$7,000 under $8,000	129,951	968,132	112,808	831,972	91,648	683,516	78,810	579,437	431,593	421,193	126,718	488,630	124,678	78,912	124,678	78,912
$8,000 under $9,000	98,192	835,581	92,399	768,015	70,998	605,445	65,618	550,802	339,139	330,170	97,229	455,180	96,212	74,984	96,212	74,984
$9,000 under $10,000	123,010	1,170,945	114,564	1,034,592	101,894	973,585	95,572	859,242	464,389	450,442	122,765	643,395	121,640	106,082	121,640	106,082
$10,000 under $11,000	101,957	1,067,473	96,233	966,289	88,266	925,119	82,653	835,375	368,448	360,016	101,947	620,547	101,693	104,743	101,693	104,743
$11,000 under $12,000	77,342	892,193	72,842	732,886	69,696	803,707	65,925	714,873	279,723	275,588	77,342	535,072	77,189	91,478	77,189	91,534
$12,000 under $13,000	78,073	973,342	74,965	861,038	71,410	890,063	68,589	793,804	299,375	297,411	78,079	595,488	77,855	103,505	77,855	103,505
$13,000 under $14,000	61,174	825,289	59,953	712,678	55,311	745,260	52,241	668,087	226,964	222,844	61,173	527,115	61,050	93,822	61,050	93,836
$14,000 under $15,000	53,178	771,752	48,611	663,211	48,733	706,414	44,778	611,605	192,692	190,254	53,165	511,633	53,157	91,613	53,158	91,627
$15,000 under $20,000	152,433	2,609,922	141,243	2,238,512	142,154	2,420,421	131,903	2,098,274	580,398	573,768	152,929	1,756,411	152,669	330,454	152,673	330,485
$20,000 under $25,000	53,868	1,189,537	47,800	950,872	51,143	1,127,941	46,553	923,160	208,447	204,215	53,672	851,542	53,662	172,512	53,662	172,526
$25,000 under $30,000	19,197	520,032	16,070	352,083	18,229	493,574	15,477	345,948	77,664	76,159	19,193	386,277	19,188	84,330	19,194	84,437
$30,000 under $50,000	23,732	898,698	17,411	404,227	21,570	818,482	16,166	394,217	93,721	88,995	23,682	703,255	23,650	177,990	23,656	178,159
$50,000 under $100,000	8,005	514,692	5,483	180,194	7,511	487,903	5,276	176,528	33,123	31,082	7,989	420,021	7,969	141,362	7,979	141,963
$100,000 under $200,000	1,126	147,785	846	39,173	1,048	137,392	814	38,281	4,416	4,021	1,120	119,006	1,115	52,648	1,120	53,357
$200,000 under $500,000	208	59,901	166	9,251	182	51,543	152	8,669	791	714	208	48,506	208	26,180	208	26,752
$500,000 under $1,000,000	24	15,914	18	1,712	21	13,944	15	1,615	91	78	23	12,124	23	7,369	24	7,791
$1,000,000 or more	6	11,675	5	331	6	11,675	5	331	22	20	6	11,191	6	7,307	6	7,550
Returns under $5,000	854,073	1,930,229	718,316	1,709,057	220,575	549,663	144,108	475,299	1,546,121	1,443,627	415,120	562,239	396,314	83,880	396,343	84,100
Returns $5,000 under $10,000	556,624	4,207,067	492,559	3,592,955	391,636	3,029,376	340,119	2,544,699	1,828,515	1,771,692	542,806	2,166,168	533,567	349,595	533,567	349,605
Returns $10,000 under $15,000	371,729	4,530,050	348,604	3,996,053	333,416	4,070,661	314,186	3,623,744	1,367,252	1,346,113	371,706	2,789,855	370,944	485,161	370,945	485,245
Returns $15,000 or more	259,099	5,979,145	229,042	4,176,355	241,864	5,562,875	216,361	3,987,024	998,673	979,052	258,822	4,308,333	258,490	1,000,151	258,522	1,003,020
REGION IX																
Total	8,853,542	84,041,967	7,959,683	70,957,864	5,005,711	64,992,665	4,513,793	54,930,207	24,334,364	23,371,357	7,077,501	49,449,470	7,031,640	10,154,613	7,032,919	10,187,066
Under $1,000	695,822	-133,962	598,077	485,016	96,194	-286,616	56,680	153,982	1,010,858	946,950	(*)	(*)	(*)	(*)	481	1,621
$1,000 under $2,000	667,946	991,513	602,115	911,814	90,903	141,242	68,937	121,257	966,993	910,468	119,214	18,704	119,214	2,630	119,237	2,724
$2,000 under $3,000	574,358	1,421,359	491,202	1,219,146	107,692	270,202	83,410	224,448	986,859	905,670	406,547	267,283	398,160	38,005	398,164	38,075
$3,000 under $4,000	594,910	2,070,169	501,778	1,738,505	220,191	769,420	170,465	582,664	1,360,622	1,254,606	426,812	562,327	413,088	83,100	413,137	83,192
$4,000 under $5,000	531,260	2,406,861	452,034	1,985,703	198,051	900,019	164,107	713,062	1,238,042	1,127,235	467,189	918,986	458,214	141,763	458,223	141,783
$5,000 under $6,000	525,915	2,902,707	451,161	2,395,199	231,366	1,279,465	186,620	967,532	1,402,795	1,291,287	471,174	1,247,803	464,326	199,781	464,340	199,819
$6,000 under $7,000	454,152	2,949,473	405,862	2,628,828	229,632	1,491,986	197,438	1,262,536	1,190,506	1,131,561	427,947	1,408,922	423,806	229,093	423,832	229,075
$7,000 under $8,000	589,630	4,410,181	538,818	4,013,549	327,963	2,457,179	301,866	2,266,721	1,715,020	1,658,895	566,123	2,226,479	565,579	372,136	565,603	372,152
$8,000 under $9,000	466,679	3,966,586	441,447	3,690,317	304,870	2,594,741	288,258	2,427,571	1,467,881	1,431,509	457,249	2,072,188	457,060	350,473	457,079	350,594
$9,000 under $10,000	431,819	4,100,306	406,969	3,697,130	290,632	2,760,788	272,737	2,492,392	1,330,678	1,299,448	426,801	2,290,623	426,586	395,177	426,588	395,192
$10,000 under $11,000	400,168	4,203,560	372,161	3,842,215	305,351	3,209,089	288,916	2,976,582	1,302,816	1,269,226	396,071	2,333,544	395,701	402,965	395,707	403,007
$11,000 under $12,000	375,305	4,312,118	354,136	3,999,529	291,671	3,348,907	276,254	3,128,057	1,224,616	1,204,737	373,252	2,502,362	373,056	440,574	373,070	440,661
$12,000 under $13,000	360,083	4,493,049	342,542	4,192,682	302,550	3,776,124	291,346	3,583,852	1,226,345	1,207,557	358,036	2,634,426	357,816	465,266	357,843	465,390
$13,000 under $14,000	311,308	4,201,407	292,385	3,845,806	271,777	3,668,315	260,394	3,417,477	1,079,917	1,053,596	310,297	2,566,200	309,956	461,378	309,967	461,412
$14,000 under $15,000	286,136	4,146,750	273,638	3,838,165	256,983	3,721,271	247,565	3,489,930	1,031,970	1,011,843	286,090	2,550,402	286,076	464,246	286,081	464,270
$15,000 under $20,000	878,947	15,053,307	825,320	13,601,270	814,519	13,970,715	774,244	12,811,201	3,177,143	3,124,612	877,207	9,738,221	876,612	1,839,698	876,991	1,840,315
$20,000 under $25,000	365,983	8,089,165	337,995	6,969,096	345,527	7,631,963	323,564	6,696,846	1,332,029	1,306,806	365,404	5,555,413	364,930	1,130,550	364,966	1,130,876
$25,000 under $30,000	137,696	3,745,108	118,237	2,840,599	129,400	3,519,121	113,670	2,748,304	504,266	487,727	137,159	2,660,538	136,937	582,369	136,946	582,915
$30,000 under $50,000	145,336	5,403,825	112,848	3,167,861	136,207	5,054,400	109,095	3,084,061	552,381	530,560	144,916	3,948,497	144,628	983,711	144,899	986,452
$50,000 under $100,000	49,450	3,251,455	33,529	1,374,618	44,896	2,947,184	31,356	1,295,011	193,325	181,761	49,184	2,434,852	49,090	815,011	49,173	819,548
$100,000 under $200,000	8,414	1,104,494	5,812	365,788	7,455	974,651	5,417	340,997	31,483	28,480	8,370	819,672	8,354	358,232	8,384	363,698
$200,000 under $500,000	1,825	524,464	1,314	119,335	1,556	444,519	1,195	107,838	6,440	5,637	1,799	378,918	1,791	203,309	1,812	209,490
$500,000 under $1,000,000	278	183,274	206	27,885	220	145,329	179	22,810	953	808	272	127,793	272	76,623	274	79,936
$1,000,000 or more	122	244,796	97	17,807	99	202,591	80	15,076	426	378	119	185,297	119	118,561	122	124,869
Returns under $5,000	3,064,296	6,755,940	2,645,206	6,340,184	713,037	1,794,328	543,599	1,795,414	5,563,374	5,144,929	1,420,031	1,767,322	1,388,945	265,500	1,389,242	267,396
Returns $5,000 under $10,000	2,468,195	18,329,255	2,244,257	16,425,023	1,384,463	10,584,158	1,246,919	9,416,752	7,106,880	6,812,700	2,349,294	9,246,015	2,337,357	1,546,620	2,337,442	1,546,832
Returns $10,000 under $15,000	1,733,000	21,356,883	1,634,862	19,708,397	1,428,332	17,023,706	1,364,475	16,595,898	5,865,664	5,746,959	1,723,746	12,586,933	1,722,605	2,234,428	1,722,668	2,234,740
Returns $15,000 or more	1,588,051	37,599,888	1,435,358	28,484,260	1,479,879	34,890,472	1,358,800	27,122,145	5,798,446	5,666,769	1,584,430	25,849,201	1,582,733	6,108,065	1,583,567	6,138,098

Footnotes at end of table.

Table 5.5--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND STATES AND REGIONS—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
REGION X																
Total	2,408,731	21,232,464	2,138,720	17,533,569	1,487,524	17,410,455	1,330,773	14,376,030	6,754,866	6,461,270	1,908,548	13,064,892	1,891,899	2,596,993	1,891,992	2,600,422
[illegible]	219,432	9,051	189,685	121,495	28,098	-72,313	14,988	23,191	306,726	292,538	-	-	-	-	53	123
[illegible]	189,800	287,263	160,755	229,710	24,743	40,273	17,389	25,060	271,393	248,348	39,968	6,915	39,705	980	39,705	980
[illegible]	162,948	403,307	131,872	333,046	50,083	126,257	36,645	88,301	323,736	292,371	99,118	71,127	96,852	10,218	96,852	10,218
[illegible]	172,607	597,574	139,928	463,942	71,003	246,088	51,996	166,157	388,897	336,171	137,322	165,732	132,980	24,003	132,980	24,003
[illegible]	143,177	638,336	115,681	488,672	69,759	314,202	53,317	227,071	335,953	308,303	125,022	250,319	123,516	37,978	123,517	37,979
[illegible]	119,165	650,548	102,790	532,888	64,838	356,722	59,199	302,889	307,542	292,622	110,109	290,628	109,157	45,369	109,157	45,369
[illegible]	132,316	857,839	117,978	744,953	75,406	488,387	66,036	421,101	370,582	344,264	130,040	441,733	127,531	71,294	127,531	71,294
[illegible]	119,736	901,998	113,076	838,782	96,560	724,805	90,327	669,912	389,064	377,031	118,449	456,142	118,066	73,574	118,066	73,574
[illegible]	130,874	1,286,820	142,439	1,154,011	105,547	899,347	102,231	823,693	483,194	470,036	150,608	727,043	147,919	120,648	147,919	120,648
$9,000 under $10,000	147,066	1,388,888	138,137	1,247,854	123,595	1,169,619	115,598	1,043,818	515,581	499,706	147,066	797,365	146,583	133,638	146,583	133,638
[illegible]	134,899	1,415,290	128,264	1,290,935	114,397	1,201,284	109,305	1,099,097	455,641	447,975	134,608	850,951	134,598	145,898	134,598	145,898
[illegible]	115,626	1,331,215	110,130	1,205,294	101,529	1,168,159	97,449	1,071,526	412,616	406,791	115,623	807,308	115,279	140,006	115,279	140,006
$12,000 under $13,000	95,339	1,190,804	91,537	1,103,308	86,128	1,076,926	82,726	1,002,713	330,559	324,079	95,339	760,131	95,188	134,485	95,188	134,485
[illegible]	84,912	1,146,991	81,120	1,072,506	76,428	1,032,195	74,158	979,455	296,171	291,885	84,912	764,144	84,867	137,889	84,867	137,889
[illegible]	63,848	924,302	58,099	806,243	60,736	879,451	55,252	766,170	236,148	228,988	63,848	611,548	63,656	109,841	63,656	109,841
$15,000 under $20,000	208,827	3,580,214	192,787	3,098,240	198,308	3,401,236	184,856	2,975,682	769,458	754,841	208,736	2,497,424	208,350	473,797	208,361	473,867
[illegible]	76,150	1,688,198	68,069	1,332,952	72,513	1,606,333	65,478	1,281,936	287,422	280,198	75,940	1,240,684	75,922	256,336	75,927	256,508
[illegible]	25,949	702,813	21,776	485,666	24,905	675,134	21,164	471,608	94,978	92,332	25,926	538,851	25,883	118,264	25,883	118,349
[illegible]	34,670	1,302,115	27,022	700,913	32,373	1,220,638	25,452	664,189	133,624	129,968	34,614	1,030,639	34,553	266,083	34,560	266,185
$50,000 under $100,000	9,611	620,652	6,337	219,621	9,025	582,371	6,047	213,074	39,167	37,058	9,589	503,838	9,584	172,479	9,595	172,847
$100,000 under $200,000	1,417	184,389	1,006	49,823	1,298	168,786	957	47,940	5,326	4,821	1,408	155,481	1,408	69,880	1,412	70,497
$200,000 under $500,000	256	70,915	188	10,390	213	58,635	165	9,549	917	794	256	56,725	256	30,365	256	30,827
$500,000 under $1,000,000	31	20,015	28	1,448	25	15,970	24	1,178	123	109	31	15,281	30	9,081	31	9,420
$1,000,000 or more	16	32,923	16	877	14	29,950	14	720	48	41	16	24,882	16	14,887	16	15,977
[illegible]	887,964	1,935,532	737,921	1,636,866	243,686	654,507	174,335	529,780	1,626,705	1,477,731	401,430	494,094	393,053	73,179	393,107	73,303
Returns $5,000 under $10,000	669,216	5,086,094	614,420	4,518,489	465,946	3,638,880	433,391	3,261,413	2,065,963	1,983,659	656,272	2,712,911	649,256	444,524	649,256	444,524
Returns $10,000 under $15,000	494,624	6,008,603	469,150	5,478,285	439,218	5,358,014	418,890	4,918,961	1,731,135	1,699,718	494,330	3,794,082	493,588	668,119	493,588	668,119
Returns $15,000 or more	356,927	8,202,235	317,229	5,899,930	338,674	7,759,054	304,157	5,665,877	1,331,063	1,300,162	356,516	6,063,806	356,002	1,411,171	356,041	1,414,479
REGION XI																
Total	440,373	2,943,107	388,412	2,618,376	220,420	1,961,699	194,742	1,782,006	1,107,078	1,095,085	354,797	1,735,408	349,162	313,751	349,171	314,795
Under $1,000	33,362	4,796	17,488	40,561	20,807	7,483	12,010	29,255	65,303	65,300	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	30,498	47,450	24,027	38,621					44,830	44,830	80,914	51,147	80,272	7,322	80,272	7,322
$2,000 under $3,000	92,015	227,589	82,019	202,905	26,137	68,735	33,536	97,334	157,021	151,411						
$3,000 under $4,000	47,923	164,088	43,653	147,017	15,765	54,667			82,464	82,036	40,153	63,494	38,068	9,468	38,068	9,468
$4,000 under $5,000	44,255	195,208	42,384	189,329	22,161	98,888	36,622	185,102	120,445	120,445	42,222	72,254	42,222	11,095	42,222	11,095
$5,000 under $6,000	26,841	149,465	24,755	137,623	18,418	102,899			95,551	93,680	26,841	58,843	26,841	9,061	26,841	9,061
$6,000 under $7,000	31,754	209,228	28,003	187,531	30,662	210,254	28,782	201,940	95,470	95,470	31,745	111,740	31,745	17,628	31,745	17,628
$7,000 under $8,000	18,945	145,026	18,945	145,946					55,736	55,684	18,942	87,119	18,942	14,408	18,942	14,408
$8,000 under $9,000	31,259	275,821	29,388	255,392	17,843	155,077	17,843	151,918	70,174	70,174	29,336	161,345	27,464	25,698	27,464	25,698
$9,000 under $10,000									24,961	23,090						
$10,000 under $11,000	14,591	154,318	14,591	151,566	17,812	193,515	17,812	192,831	51,813	51,813	13,848	92,183	13,848	16,088	13,849	16,116
$11,000 under $12,000	6,716	76,782	6,716	78,181					23,020	23,020	6,716	51,240	6,716	9,359	6,716	9,359
$12,000 under $13,000	12,823	161,059	10,598	135,490	10,724	134,786	9,240	116,874	41,426	40,684	12,823	105,354	12,823	17,449	12,823	17,449
$13,000 under $14,000	9,906	136,966	9,164	125,294	7,131	99,155	7,131	98,034	20,151	20,151	9,906	98,057	9,906	17,177	9,906	17,177
$14,000 under $15,000									10,200	10,200						
$15,000 under $20,000	19,093	327,216	17,708	288,041	14,618	252,067	14,290	242,351	66,876	65,760	19,093	243,006	18,692	46,339	18,692	46,339
$20,000 under $25,000	9,314	206,170	8,936	187,986	8,289	184,712	8,133	171,908	38,300	38,300	9,314	160,748	9,119	33,039	9,119	33,039
$25,000 under $30,000	4,875	131,907	4,486	107,277	4,292	116,669	4,098	101,606	18,812	18,811	4,875	106,546	4,875	21,313	4,875	21,313
$30,000 under $50,000	4,653	173,824	4,285	128,020	4,368	161,620	4,051	125,520	18,515	18,461	4,653	146,658	4,252	22,207	4,252	22,207
$50,000 under $100,000	1,226	81,933	1,036	53,389	1,152	77,146	1,001	52,083	4,836	4,678	1,225	70,971	1,201	14,879	1,202	15,297
$100,000 under $200,000	253	35,047	183	13,558	183	24,554	153	11,113	912	842	250	29,820	238	9,659	239	9,927
$200,000 under $500,000	60	17,189	41	3,655	52	15,004	37	3,379	219	205	59	13,666	57	5,303	58	5,505
$500,000 under $1,000,000	8	5,258	5	770	5	3,291	3	758	33	33	8	4,898	7	2,370	8	2,445
$1,000,000 or more	3	16,768	1	225	1	1,177	-	-	10	7	3	5,933	3	3,832	3	3,863
Returns under $5,000	248,053	639,130	209,571	618,432	84,870	229,773	65,836	220,561	470,063	464,022	165,160	187,282	162,433	27,942	162,437	27,965
Returns $5,000 under $10,000	108,799	779,540	101,091	726,492	66,923	468,229	62,957	444,989	341,892	338,098	106,864	419,047	104,992	66,795	104,992	66,795
Returns $10,000 under $15,000	44,036	529,125	41,069	490,531	35,667	427,455	34,183	407,739	146,610	145,868	43,293	346,835	43,293	60,073	43,294	60,101
Returns $15,000 or more	39,485	995,312	36,681	782,922	32,960	836,240	31,766	708,718	148,513	147,097	39,480	782,244	38,444	158,941	38,448	159,935

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]Returns filed from Army Post Office and Fleet Post Office addresses.

[2]Returns filed from Panama Canal Zone, Virgin Islands or abroad.

[3]Puerto Rico; APO/FPO; and "other."

NOTE: Amount detail may not add to total because of rounding.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
UNITED STATES, TOTAL																
Total	44,978,809	440,936,102	40,984,826	373,050,551	24,908,341	338,884,265	22,935,721	287,534,986	121,214,392	116,079,204	37,202,338	276,230,567	37,055,862	58,234,836	37,059,371	58,371,887
Under $2,000	6,546,681	4,945,510	5,822,074	6,350,635	628,821	-606,953	394,274	888,546	9,002,658	8,436,789	647,313	93,639	644,987	13,338	646,394	23,625
$2,000 under $4,000	5,597,268	16,715,795	4,677,752	13,365,893	1,350,435	4,240,427	1,017,941	3,033,114	10,523,302	9,291,329	4,293,400	4,333,079	4,232,967	637,198	4,233,111	637,538
$4,000 under $6,000	5,321,020	26,605,671	4,444,954	22,355,122	1,877,728	9,440,784	1,515,256	7,107,044	12,015,312	11,013,094	4,925,831	12,101,793	4,866,633	1,934,666	4,866,667	1,935,039
$6,000 under $8,000	5,110,274	35,740,633	4,697,921	31,967,429	2,525,175	17,777,239	2,277,097	15,533,549	13,306,018	12,670,336	4,980,219	19,451,343	4,966,277	3,252,333	4,966,329	3,252,412
$8,000 under $10,000	4,202,240	43,991,236	4,033,634	40,402,963	3,136,135	32,882,300	3,036,262	26,593,063	14,590,511	14,175,370	4,972,697	25,867,261	4,969,912	4,460,447	4,969,959	4,460,701
$10,000 under $15,000	9,342,549	114,209,411	8,961,697	106,734,211	7,744,920	95,312,245	7,438,569	90,108,033	31,685,001	31,086,154	9,324,387	71,808,402	9,314,411	12,841,194	9,320,020	12,842,279
$15,000 under $20,000	4,544,547	77,715,726	4,341,755	71,235,653	4,237,276	72,110,537	4,061,927	69,342,313	16,535,145	16,261,537	4,541,446	52,931,957	4,541,310	10,124,739	4,540,432	10,124,885
$20,000 under $25,000	1,760,362	38,476,242	1,641,736	33,660,243	1,647,724	36,436,025	1,553,454	32,130,580	6,459,567	6,325,606	1,757,824	27,320,858	1,757,824	5,742,963	1,757,259	5,744,185
$25,000 under $30,000	734,777	19,482,737	693,347	18,376,424	664,625	17,644,148	610,122	14,772,319	2,683,906	2,607,101	713,766	14,215,144	713,278	3,153,823	713,305	3,154,433
$30,000 under $50,000	724,671	29,290,012	682,192	13,907,492	731,477	27,194,839	619,140	18,206,864	3,008,350	2,982,933	783,169	22,176,626	782,737	5,698,987	783,217	5,709,802
$50,000 under $100,000	293,345	14,444,357	274,101	9,194,232	269,136	17,793,992	206,962	8,773,370	1,164,486	1,092,674	292,925	15,200,410	292,740	5,261,703	292,959	5,278,490
$100,000 under $200,000	55,550	7,284,254	41,328	2,601,326	49,865	6,522,603	38,925	2,479,095	211,528	191,442	55,242	5,685,298	55,183	2,557,979	55,370	2,580,012
$200,000 or more	14,425	6,106,919	10,665	898,363	12,314	5,135,560	9,792	836,185	52,018	44,837	14,274	4,535,283	14,238	2,555,401	14,349	2,569,716
Returns under $5,000	14,720,637	33,478,043	12,812,925	29,758,233	2,881,947	7,705,023	2,113,534	6,834,295	25,479,922	23,128,858	7,386,345	9,470,145	7,276,971	1,440,179	7,278,514	1,451,056
Returns $5,000 under $10,000	12,837,446	90,222,794	11,677,403	84,634,918	6,609,457	52,038,775	6,127,236	46,301,932	33,936,879	32,458,060	12,333,104	52,376,968	12,303,825	8,857,801	12,303,946	8,858,228
Returns $10,000 under $15,000	9,342,549	114,209,411	8,961,697	106,734,211	7,744,920	95,312,245	7,438,569	90,108,033	31,685,091	31,086,154	9,324,387	71,808,402	9,319,911	12,841,194	9,320,020	12,842,279
Returns $15,000 or more	9,118,177	193,027,854	7,541,754	151,275,187	7,550,017	194,827,223	7,106,322	144,190,747	30,121,500	29,406,132	8,158,502	142,575,046	8,155,155	35,095,659	8,156,891	35,220,323
AKRON, OHIO																
Total	239,156	2,433,800	216,612	2,116,578	156,541	2,030,774	139,737	1,749,382	686,113	651,339	204,285	1,580,446	200,389	319,499	200,393	319,736
Under $2,000	32,473	32,186	29,222	30,880					51,364	49,142	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	22,334	69,793	17,395	50,533	21,297	69,531	12,758	38,845	44,714	34,979	14,224	18,895	14,224	2,897	14,224	2,897
$4,000 under $6,000	21,321	104,329	14,317	70,224					43,080	34,919	21,014	48,677	19,067	7,500	19,067	7,500
$6,000 under $8,000	24,135	210,653	20,812	180,558	13,423	98,471	11,100	79,714	69,695	65,201	29,085	120,694	27,137	20,301	27,137	20,301
$8,000 under $10,000	25,297	221,305	24,483	218,053	19,155	164,074	18,881	163,353	30,339	30,273	25,297	129,496	25,297	21,969	25,297	21,969
$10,000 under $15,000	60,451	746,641	56,666	679,244	56,843	704,590	53,158	641,814	219,102	212,596	60,451	476,095	60,450	83,854	60,450	83,854
$15,000 under $20,000	32,672	568,306	32,163	525,839	30,778	524,816	30,336	499,210	121,723	120,309	32,672	395,143	32,672	76,093	32,672	76,090
$20,000 under $25,000	11,826	196,887	8,882	179,747	8,675	149,367	8,451	172,027	32,307	31,453	9,026	151,421	9,026	31,656	9,026	31,656
$25,000 under $30,000	4,000	56,435	1,782	46,057	2,959	56,108	1,731	45,067	7,130	6,955	2,959	44,120	2,959	9,920	2,959	9,926
$30,000 under $50,000	3,159	112,971	2,357	60,082	2,360	106,012	2,181	55,471	10,419	9,761	3,053	91,826	3,053	24,183	3,059	24,193
$50,000 under $100,000	1,304	91,192	1,015	45,125	1,210	79,270	952	42,344	5,184	4,886	1,304	70,746	1,304	24,987	1,304	24,976
$100,000 under $200,000	226	29,299	176	12,230	202	27,067	167	12,040	839	802	225	24,347	225	11,138	226	11,163
$200,000 or more	27	11,719	22	2,197	27	11,468	22	2,197	107	94	28	8,741	28	5,072	28	5,179
Returns under $5,000	67,325	164,054	57,478	133,709	17,212	44,314	12,417	32,210	118,566	104,662	32,284	44,099	30,337	6,630	30,340	6,636
Returns $5,000 under $10,000	83,245	479,172	54,141	431,537	36,843	281,761	30,322	245,201	170,820	159,852	63,178	273,902	61,230	46,072	61,230	46,072
Returns $10,000 under $15,000	60,451	746,641	56,666	679,244	56,843	704,590	53,158	641,814	219,102	212,596	60,451	476,095	60,450	83,854	60,450	83,854
Returns $15,000 or more	47,935	1,043,933	48,327	872,088	45,623	994,108	43,890	830,157	177,819	174,229	48,372	768,349	48,372	182,944	48,373	183,173
ALBANY-SCHENECTADY-TROY, NEW YORK																
Total	245,926	2,293,569	222,738	1,938,427	130,790	1,764,318	115,800	1,479,693	668,466	623,586	197,291	1,433,876	193,406	284,470	193,419	284,609
Under $2,000	43,807	36,319	40,439	42,761	2,599	-603			55,278	50,687	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	28,369	86,268	21,597	61,444	6,499	18,095	8,174	23,452	54,509	42,517	20,618	24,277	18,704	3,268	18,704	3,268
$4,000 under $6,000	27,891	137,634	24,170	116,442	7,192	37,243			52,431	51,299	26,728	63,602	26,728	10,208	26,728	10,208
$6,000 under $8,000	32,337	224,044	27,703	184,522	13,845	134,324	16,250	139,587	83,404	77,147	32,088	125,675	30,175	20,426	30,175	20,426
$8,000 under $10,000	18,425	152,779	15,814	130,134	10,601	99,947	10,073	84,661	52,933	52,243	16,426	92,786	16,368	16,134	16,368	16,134
$10,000 under $15,000	53,135	664,837	52,125	624,525	44,621	554,102	43,077	524,449	188,387	185,065	53,635	430,678	53,635	77,332	53,635	77,332
$15,000 under $20,000	24,401	425,354	23,702	386,143	22,552	384,127	21,622	366,414	91,794	89,376	24,966	294,773	24,966	56,818	24,966	56,818
$20,000 under $25,000	14,232	237,471	13,211	216,533	10,151	225,380	9,700	195,970	43,128	41,819	10,682	168,971	10,682	34,948	10,682	34,948
$25,000 under $30,000	3,349	91,820	2,942	69,333	3,123	81,020	2,848	68,333	15,182	14,954	3,349	65,035	3,349	14,522	3,349	14,522
$30,000 under $50,000	3,625	135,524	3,341	90,936	3,564	133,111	3,305	89,811	15,113	13,959	3,612	94,806	3,612	23,565	3,625	23,594
$50,000 under $100,000	1,064	71,017	985	23,870	966	65,207	642	21,762	4,149	3,962	1,054	53,481	1,054	18,307	1,054	18,321
$100,000 under $200,000	157	20,935	97	5,163	133	17,625	90	5,033	588	510	157	15,393	157	6,317	157	6,375
$200,000 or more	18	4,846	14	1,121	16	4,410	14	1,121	70	58	18	3,595	18	1,913	18	1,952
Returns under $5,000	96,319	191,472	74,218	148,820	11,819	30,286	6,261	13,285	136,234	117,432	36,756	52,564	34,842	7,774	34,842	7,794
Returns $5,000 under $10,000	63,121	460,232	55,539	382,984	33,855	258,550	28,241	204,415	173,821	156,451	63,062	254,531	61,091	42,353	61,091	42,353
Returns $10,000 under $15,000	53,135	664,837	52,125	624,525	44,626	559,102	43,077	524,449	188,387	185,065	53,635	430,678	53,635	77,332	53,635	77,332
Returns $15,000 or more	43,351	977,028	40,856	782,099	40,490	916,379	38,221	737,444	170,024	164,638	43,838	696,053	43,838	156,991	43,851	157,130

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALBUQUERQUE, NEW MEXICO																
Total	130,338	1,040,496	113,490	902,043	69,285	824,555	65,503	726,237	330,803	326,028	94,331	644,729	94,258	127,524	94,261	127,694
Under $2,000	18,409	14,149	16,763	19,024	1,748	-1,569	6,214	18,646	26,128	26,127	-	-	-	-	-	-
$2,000 under $4,000	10,893	31,803	9,456	26,248	6,180	18,336			32,394	31,847	24,263	59,130	24,263	9,630	24,263	9,630
$4,000 under $6,000	10,966	54,448	20,840	93,165	13,460	85,951	13,264	84,365	28,094	28,094						
$6,000 under $8,000	16,177	113,489	16,107	113,466					48,598	48,598	16,177	55,733	16,177	9,114	16,177	9,114
$8,000 under $10,000	13,384	117,739	13,244	118,299	11,300	99,743	11,229	101,248	38,622	38,622	13,384	70,797	13,314	11,888	13,314	11,888
$10,000 under $15,000	23,282	284,133	21,283	246,889	20,550	253,187	19,917	232,486	90,361	86,897	23,282	173,288	23,282	30,212	23,282	30,212
$15,000 under $20,000	9,190	157,182	8,892	140,187	8,388	143,934	8,227	129,373	33,835	33,432	9,190	108,624	9,190	20,717	9,190	20,717
$20,000 under $25,000	4,593	100,957	4,169	85,914	4,344	95,634	3,962	82,120	18,912	18,747	4,593	71,563	4,590	14,591	4,593	14,593
$25,000 under $30,000	2,029	56,325	1,734	45,391	1,985	55,120	1,734	45,391	7,990	7,946	2,029	42,692	2,029	9,650	2,029	9,650
$30,000 under $50,000	878	31,699	622	16,924	831	30,061	599	16,912	3,814	3,814	878	24,133	878	5,991	878	5,991
$50,000 under $100,000	426	29,139	303	13,596	402	27,379	290	13,210	1,662	1,554	426	23,650	426	8,196	426	8,262
$100,000 under $200,000	91	12,333	64	2,663	79	10,678	54	2,268	325	291	91	10,142	91	4,676	91	4,733
$200,000 or more	18	6,101	13	278	18	6,101	13	278	68	59	18	5,037	18	2,860	18	2,904
Returns under $5,000	47,084	123,115	43,959	121,814	10,082	26,196	8,326	27,474	80,656	80,108	21,329	49,146	21,329	7,970	21,329	7,970
Returns $5,000 under $10,000	32,745	248,514	32,451	248,388	22,606	176,266	22,381	176,786	93,180	93,180	32,495	136,515	32,425	22,661	32,425	22,661
Returns $10,000 under $15,000	23,282	284,133	21,283	246,889	20,550	253,187	19,917	232,436	90,361	86,897	23,282	173,288	23,282	30,212	23,282	30,212
Returns $15,000 or more	17,227	383,735	15,797	304,952	16,047	368,907	14,879	289,552	66,606	65,843	17,225	285,841	17,222	66,681	17,225	66,850
ALLENTOWN-BETHLEHEM-EASTON, PENNSYLVANIA AND NEW JERSEY																
Total	223,216	2,044,874	197,934	1,714,845	136,680	1,663,605	120,272	1,413,736	594,796	568,708	191,386	1,312,655	191,385	264,610	191,385	264,737
Under $2,000	29,090	23,827	27,620	24,944	(*)	(*)	(*)	(*)	40,409	38,137	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	34,693	103,031	34,092	105,453	14,007	51,257	6,675	19,374	62,315	43,480	30,231	26,374	30,231	3,872	30,231	3,872
$4,000 under $6,000	12,815	60,891							29,802	25,260	12,766	25,989	12,766	4,090	12,766	4,090
$6,000 under $8,000	28,912	195,808	27,683	177,665	16,976	115,562	15,861	106,934	78,125	77,483	28,712	110,935	28,712	18,385	28,712	18,385
$8,000 under $10,000	36,508	325,840	31,876	271,677	28,382	252,640	23,798	204,964	113,392	113,133	36,508	193,300	36,507	32,167	36,507	32,167
$10,000 under $15,000	49,287	599,456	47,139	557,580	43,329	525,857	42,587	506,235	163,572	161,260	49,287	392,465	49,287	70,088	49,287	70,088
$15,000 under $20,000	21,036	363,683	19,777	328,030	20,625	357,151	19,707	327,593	70,250	68,609	21,036	264,172	21,036	50,902	21,036	50,902
$20,000 under $25,000	4,681	103,762	4,307	90,808	4,681	103,762	4,307	90,808	17,047	17,019	4,681	78,258	4,681	16,282	4,681	16,282
$25,000 under $30,000	1,642	43,873	1,455	33,865	1,620	43,270	1,455	33,865	4,963	4,801	1,642	34,801	1,642	7,873	1,642	7,873
$30,000 under $50,000	3,320	119,262	3,068	80,624	3,276	117,769	3,046	79,906	10,169	10,078	3,320	98,175	3,320	25,349	3,320	25,412
$50,000 under $100,000	989	67,738	733	30,093	876	59,899	706	28,257	3,887	3,677	989	56,428	989	19,965	989	19,968
$100,000 under $200,000	206	26,055	154	10,755	184	23,599	143	10,610	725	658	206	21,865	206	10,070	206	10,085
$200,000 or more	37	11,646	30	3,350	35	11,179	30	3,350	134	113	37	9,841	37	5,557	37	5,603
Returns under $5,000	74,292	175,448	59,741	119,911	16,361	51,100	8,632	21,214	123,431	102,782	42,662	48,874	42,662	7,442	42,662	7,442
Returns $5,000 under $10,000	67,726	533,950	61,530	459,828	45,693	370,018	39,629	311,898	200,612	199,711	67,526	307,773	67,525	51,081	67,525	51,081
Returns $10,000 under $15,000	49,287	599,456	47,139	557,580	43,329	525,857	42,587	506,235	163,572	161,260	49,287	392,465	49,287	70,088	49,287	70,088
Returns $15,000 or more	31,911	736,020	29,524	577,526	31,297	716,629	29,394	574,390	107,181	104,955	31,911	563,542	31,911	135,998	31,911	136,126
ANAHEIM-SANTA ANA-GARDEN GROVE, CALIFORNIA																
Total	534,034	5,694,916	483,424	5,018,085	336,407	4,691,635	306,922	4,180,729	1,535,769	1,483,456	434,887	3,347,626	432,612	674,253	432,659	676,663
Under $2,000	76,327	52,650	72,588	101,220	12,134	-12,741	9,724	31,196	113,065	106,111	47,596	35,413	47,531	5,182	10,122	320
$2,000 under $4,000	53,925	158,605	41,585	120,484	14,761	49,336	10,194	35,395	105,321	96,610					37,423	4,960
$4,000 under $6,000	48,455	249,574	38,674	201,588	20,239	107,642	15,238	84,301	122,617	110,189	40,870	101,157	40,870	15,868	40,870	15,868
$6,000 under $8,000	60,165	429,940	56,420	417,196	30,310	220,121	27,029	212,215	143,144	136,638	52,616	221,998	50,594	37,177	50,616	37,178
$8,000 under $10,000	47,783	426,295	44,839	401,477	37,096	328,801	35,418	316,651	134,574	133,982	47,299	238,116	47,299	39,702	47,299	39,702
$10,000 under $15,000	121,142	1,524,189	112,512	1,434,803	102,707	1,306,980	97,628	1,252,936	432,709	423,841	120,382	851,454	120,267	149,616	120,269	149,624
$15,000 under $20,000	73,572	1,268,709	69,822	1,186,112	68,986	1,192,303	66,269	1,127,676	283,195	278,751	73,506	786,378	73,506	147,130	73,506	147,152
$20,000 under $25,000	27,928	616,370	26,153	554,913	26,917	594,327	25,353	537,882	108,449	106,947	27,926	411,265	27,882	82,496	27,884	82,512
$25,000 under $30,000	10,762	293,954	9,940	242,521	10,317	282,218	9,518	232,409	39,611	39,229	10,741	206,693	10,718	45,125	10,718	45,168
$30,000 under $50,000	10,577	384,407	8,401	240,142	9,729	351,383	8,143	236,185	39,235	37,952	10,577	279,349	10,576	68,641	10,577	68,929
$50,000 under $100,000	2,822	183,300	2,063	93,068	2,683	173,743	1,997	90,701	11,599	11,160	2,803	135,765	2,800	44,627	2,801	45,237
$100,000 under $200,000	465	60,570	349	20,833	430	55,619	336	19,796	1,862	1,709	463	45,736	463	19,505	465	19,930
$200,000 or more	111	46,355	78	3,729	98	41,903	75	3,386	388	336	108	34,302	106	19,184	109	20,083
Returns under $5,000	150,329	302,196	131,440	305,739	31,489	57,478	24,164	91,480	259,861	241,878	64,632	72,918	64,567	11,154	64,521	11,253
Returns $5,000 under $10,000	136,326	1,014,867	122,666	936,225	83,051	635,681	73,439	588,277	358,860	341,652	123,749	523,765	121,727	86,774	121,749	86,775
Returns $10,000 under $15,000	121,142	1,524,189	112,512	1,434,803	102,707	1,306,980	97,628	1,252,936	432,709	423,841	120,382	851,454	120,267	149,616	120,269	149,624
Returns $15,000 or more	126,237	2,853,664	116,806	2,341,317	119,160	2,691,496	111,691	2,248,035	484,339	476,085	126,124	1,899,488	126,051	426,708	126,060	429,011

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
APPLETON-OSHKOSH, WISCONSIN																
Total	97,158	905,403	85,755	747,535	69,676	776,461	56,293	646,183	293,305	277,662	80,833	541,700	80,640	105,969	80,640	106,094
Under $2,000	11,593	8,206	(*)	(*)	(*)	(*)	(*)	(*)	22,203	15,101	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	13,249	21,709	25,661	128,582	11,116	57,779	6,132	36,971	25,671	17,805	18,913	41,692	18,913	6,785	18,913	6,785
$4,000 under $6,000	12,949	66,463							19,594	17,133						
$6,000 under $8,000	8,447	63,300							15,538	13,255						
$8,000 under $10,000	14,523	123,102	14,192	108,741	14,523	123,192	14,192	108,741	51,925	51,970	14,523	77,317	14,523	11,283	14,523	11,283
$10,000 under $15,000	26,340	323,039	25,499	301,148	25,700	314,587	24,869	296,483	112,896	111,004	26,390	185,052	26,246	31,641	26,246	31,641
$15,000 under $20,000	7,034	121,245	6,917	114,262	7,034	121,245	6,917	114,262	27,544	27,544	7,034	82,018	7,034	15,409	7,034	15,409
$20,000 under $25,000	2,425	53,880	2,432	46,890	2,403	65,378	2,332	44,155	8,189	7,249	2,425	38,859	2,425	8,347	2,425	8,347
$25,000 under $30,000	959	23,360							3,799	3,799						
$30,000 under $50,000	1,224	44,169	1,177	25,785	1,224	44,908	1,177	25,785	5,255	5,211	2,061	50,671	2,061	12,517	2,061	12,517
$50,000 under $100,000	427	27,517	345	16,000	401	26,169	332	15,505	1,850	1,745	427	21,332	427	7,229	427	7,229
$100,000 under $200,000	66	7,867	54	3,130	57	6,618	48	2,886	279	259	66	5,976	66	2,591	66	2,591
$200,000 or more	16	7,718	12	668	14	7,086	12	668	62	41	16	5,547	16	3,288	16	3,414
Returns under $5,000	26,627	57,962	13,127	27,063	3,038	22,142	(*)	(*)	54,717	37,852	10,756	12,350	10,756	1,789	10,756	1,789
Returns $5,000 under $10,000	32,091	238,317	31,132	212,589	29,236	168,327	19,471	143,653	83,214	82,318	31,658	139,896	31,609	23,158	31,609	23,158
Returns $10,000 under $15,000	26,340	323,039	25,499	301,148	25,700	314,587	24,869	296,483	112,896	111,004	26,390	185,052	26,246	31,641	26,246	31,641
Returns $15,000 or more	12,100	286,494	11,997	206,735	11,533	271,404	10,912	203,760	47,478	46,488	12,029	204,402	12,029	49,380	12,029	49,506
ATLANTA, GEORGIA																
Total	512,741	5,349,291	472,949	4,293,860	279,197	3,899,600	262,248	3,299,213	1,361,362	1,320,116	439,009	3,199,808	438,970	678,491	439,027	681,102
Under $2,000	65,171	36,788	60,345	60,301	1,943	-17,196	361	5,214	83,408	80,621	(*)	(*)	(*)	(*)	6,145	275
$2,000 under $4,000	75,004	217,806	65,449	187,149	14,934	46,535	12,144	36,846	156,275	148,128	61,953	64,863	61,953	9,693	61,953	9,693
$4,000 under $6,000	60,984	313,521	58,268	275,902	17,258	89,500	16,055	67,470	123,116	116,708	60,235	156,049	60,235	25,267	60,235	25,267
$6,000 under $8,000	55,619	485,919	52,949	398,755	40,549	284,200	37,332	243,664	169,346	160,902	65,096	251,010	65,096	41,934	65,096	41,934
$8,000 under $10,000	57,786	523,368	56,690	505,936	40,516	363,827	39,420	351,584	176,622	173,953	57,485	311,230	57,463	54,152	57,474	54,154
$10,000 under $15,000	93,055	1,135,810	89,429	1,066,203	74,352	919,081	72,350	871,094	299,841	295,615	93,040	729,689	93,038	131,631	93,041	131,635
$15,000 under $20,000	49,245	838,762	47,740	780,665	46,543	734,232	45,227	744,517	178,880	175,270	49,241	566,075	49,241	107,259	49,245	107,334
$20,000 under $25,000	22,170	488,263	21,312	442,369	21,363	470,705	20,576	426,410	83,641	82,843	22,148	342,519	22,148	69,705	22,148	69,705
$25,000 under $30,000	8,362	229,677	7,260	174,162	7,604	205,240	6,767	165,164	29,773	28,295	8,366	160,741	8,366	35,613	8,366	35,639
$30,000 under $50,000	10,661	380,414	9,532	247,962	9,769	361,797	8,109	240,599	41,785	40,176	10,553	292,541	10,552	73,419	10,554	73,552
$50,000 under $100,000	3,877	255,823	2,811	113,294	3,514	231,360	2,656	108,190	15,093	14,301	3,853	197,468	3,840	67,057	3,846	67,768
$100,000 under $200,000	767	144,382	564	33,017	713	92,597	533	31,123	3,914	2,815	767	77,137	767	33,912	767	34,253
$200,000 or more	157	68,367	127	7,644	134	58,732	118	7,337	568	489	157	49,971	156	28,769	157	29,888
Returns under $5,000	166,466	376,078	151,474	362,759	24,772	65,215	19,829	73,074	282,867	271,933	93,950	129,231	93,950	20,009	93,980	20,209
Returns $5,000 under $10,000	158,088	1,171,324	154,734	1,065,184	90,428	703,630	86,023	631,704	425,900	408,379	156,934	654,437	156,912	111,112	156,923	111,114
Returns $10,000 under $15,000	93,055	1,135,810	89,489	1,066,203	74,352	919,081	72,350	871,094	299,841	295,615	93,040	729,689	93,038	131,631	93,041	131,635
Returns $15,000 or more	94,132	2,366,079	88,352	1,799,714	89,645	2,214,953	83,986	1,723,341	352,754	344,189	95,085	1,686,451	95,070	415,740	95,083	418,144
AUSTIN, TEXAS																
Total	113,581	966,507	105,385	814,589	67,374	818,034	63,733	698,972	236,684	279,959	88,098	607,679	87,947	127,925	87,951	128,327
Under $2,000	25,760	21,027	24,103	23,599	8,987	14,925	7,713	21,045	28,080	27,678	17,488	13,156	17,348	1,968	17,348	1,968
$2,000 under $4,000	17,024	46,122	14,841	42,826					31,634	30,682						
$4,000 under $6,000	15,475	77,048	12,313	64,212	5,584	27,804	5,204	26,466	30,794	28,337	15,149	39,731	15,149	6,437	15,150	6,457
$6,000 under $8,000	7,615	53,843	7,334	54,833	7,223	49,368	6,810	50,790	20,723	20,723	6,776	28,337	6,776	4,505	6,776	4,505
$8,000 under $10,000	11,316	99,875	10,672	92,339	11,316	99,875	10,672	92,339	51,308	51,308	11,316	48,711	11,306	7,687	11,306	7,687
$10,000 under $15,000	21,560	264,345	21,359	260,566	19,326	239,303	19,116	235,062	68,360	66,125	21,560	175,734	21,560	31,243	21,560	31,252
$15,000 under $20,000	7,561	132,119	7,443	114,945	7,156	124,264	7,079	112,143	25,162	25,094	7,551	93,002	7,551	18,004	7,551	18,004
$20,000 under $25,000	3,642	82,051	3,344	66,847	3,642	82,051	3,344	66,847	13,811	13,760	3,642	60,481	3,642	12,517	3,642	12,517
$25,000 under $30,000	2,053	57,467	1,949	42,538	2,053	57,467	1,949	42,538	7,113	7,011	2,053	42,202	2,053	9,409	2,053	9,409
$30,000 under $50,000	1,725	59,237	1,357	36,092	1,541	53,127	1,357	36,092	6,762	6,514	1,724	46,142	1,724	11,685	1,725	11,765
$50,000 under $100,000	675	44,399	373	12,036	590	38,989	371	12,007	2,297	2,162	666	36,586	666	13,019	666	13,059
$100,000 under $200,000	141	13,514	110	2,122	124	17,011	90	2,094	518	466	140	14,896	139	6,728	141	6,869
$200,000 or more	33	10,440	29	1,568	31	9,951	28	1,549	112	99	33	8,661	33	4,724	33	4,835
Returns under $5,000	10,057	113,024	46,744	105,265	11,760	33,298	10,435	34,702	72,697	71,071	25,436	32,443	25,296	4,996	25,297	5,017
Returns $5,000 under $10,000	28,134	194,009	22,883	172,543	21,152	163,667	19,964	155,932	89,852	87,657	25,293	97,492	25,283	15,599	25,283	15,599
Returns $10,000 under $15,000	21,560	264,345	21,359	260,566	19,326	239,303	19,116	235,062	68,360	66,125	21,560	175,734	21,560	31,243	21,560	31,252
Returns $15,000 or more	15,830	403,226	14,652	276,214	15,136	381,861	14,218	273,271	55,775	55,106	15,809	302,011	15,808	76,086	15,811	76,459

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
[illegible], [illegible]																
Total	123,397	958,079	105,718	834,459	77,419	777,253	68,681	685,665	350,611	339,487	98,121	527,424	98,119	102,529	98,124	102,598
Under $2,000	19,254	10,565	14,963	20,594	3,910	-7,468	2,367	4,696	33,420	31,329	20,654	13,336	20,654	1,926	20,659	1,957
$2,000 under $4,000	23,647	70,193	19,046	54,458	9,485	29,273	12,032	49,460	54,969	50,925						
$4,000 under $6,000	13,[illegible]2	[illegible]	11,553	62,177	5,361	26,000			25,068	23,046	12,924	30,937	12,924	4,654	12,924	4,654
$6,000 under $8,000	20,[illegible]	[illegible]	[illegible]	117,221	16,083	116,036	13,569	[illegible]	80,148	77,534	[illegible]	51,958	12,376	3,373	[illegible]	3,373
$8,000 under $10,000	[illegible]	137,020	15,425	135,680	15,790	137,020	15,425	135,680	47,250	47,250	15,790	71,196	15,790	12,306	15,790	12,306
$10,000 under $15,000	14,783	177,201	14,474	169,773	12,111	146,168	11,802	139,339	55,421	55,421	14,782	104,537	14,781	18,474	14,781	18,474
$15,000 under $20,000	8,905	151,107	8,633	142,225	8,253	140,593	7,981	131,714	29,085	29,085	8,905	104,340	8,905	19,926	8,905	19,926
$20,000 under $25,000	4,061	88,513	3,845	78,829	3,849	83,460	3,633	74,391	15,192	15,088	4,061	62,454	4,061	12,779	4,061	12,779
$25,000 under $30,000	[illegible]	36,921	1,545	42,677	2,038	65,171	1,545	42,677	4,822	4,822	1,298	23,694	1,298	6,242	1,298	6,242
$30,000 under $50,000	763	29,278							3,018	2,969	763	21,825	763	5,265	763	5,291
$50,000 under $100,000	477	29,729	288	7,840	458	28,531	269	7,816	1,874	1,704	477	23,777	476	7,943	476	7,951
$100,000 under $200,000	73	9,480	50	2,573	73	9,480	50	2,573	309	284	73	7,741	73	3,359	73	3,364
$200,000 or more	8	2,989	8	411	8	2,989	8	411	35	30	8	2,268	8	1,281	8	1,281
Returns under $5,000	52,227	121,779	43,179	123,099	16,603	35,354	12,377	42,424	104,615	98,480	29,042	32,293	29,042	4,952	29,047	4,983
Returns $5,000 under $10,000	[illegible]	311,041	33,[illegible]	267,031	34,026	265,507	31,016	244,320	136,240	131,604	38,712	140,103	38,712	22,307	38,712	22,307
Returns $10,000 under $15,000	14,783	177,201	14,474	169,773	12,111	146,168	11,802	139,339	55,421	55,421	14,782	104,537	14,781	18,474	14,781	18,474
Returns $15,000 or more	14,985	348,018	14,369	274,555	14,679	330,226	13,486	259,583	54,335	53,982	15,585	250,490	15,584	56,796	15,584	56,834
[illegible], [illegible]																
Total	724,571	7,048,464	676,987	6,165,769	397,177	5,393,274	372,437	4,694,707	1,942,466	1,880,192	618,505	4,479,469	616,059	917,917	616,084	918,770
Under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	1,367	-5,624	471	4,104	123,017	120,357	73,754	61,466	73,754	9,129	73,779	9,272
$2,000 under $4,000	77,[illegible]	223,[illegible]	69,193	199,822	25,150	81,143	23,641	74,062	142,184	124,657						
$4,000 under $6,000	[illegible],099	453,[illegible]	[illegible],211	405,[illegible]2	36,737	178,909	29,512	132,446	198,630	183,977	89,340	222,583	87,170	35,720	87,170	35,720
$6,000 under $8,000	[illegible],258	[illegible],[illegible]	92,032	616,920	31,127	216,114	29,[illegible]	201,453	247,032	241,955	93,121	362,215	92,985	61,143	92,985	61,543
$8,000 under $10,000	[illegible],382	734,723	73,225	648,875	55,651	511,555	50,636	460,121	232,447	226,186	81,379	457,219	81,243	78,896	81,243	78,896
$10,000 under $15,000	148,108	1,829,375	142,811	1,716,242	122,374	1,528,243	118,250	1,437,772	519,207	511,502	148,108	1,146,854	148,108	204,283	148,108	204,288
$15,000 under $20,000	[illegible],[illegible]	1,345,180	76,596	1,252,215	73,579	1,257,464	72,483	1,187,925	272,749	274,005	78,592	931,639	78,592	179,068	78,592	179,068
$20,000 under $25,000	25,793	571,596	24,804	507,921	24,049	532,543	23,439	483,433	91,024	90,064	25,733	412,088	25,733	85,402	25,733	85,402
$25,000 under $30,000	12,007	327,846	11,457	282,319	11,343	310,096	10,865	270,036	45,468	45,189	12,007	239,257	12,007	53,386	12,007	53,386
$30,000 under $50,000	11,813	440,552	10,140	300,002	11,584	432,757	9,911	296,518	46,497	45,396	11,812	337,885	11,808	86,672	11,808	86,711
$50,000 under $100,000	3,891	254,663	2,880	120,344	3,537	232,262	2,732	117,266	15,274	14,320	3,878	200,102	3,878	69,421	3,878	69,495
$100,000 under $200,000	619	79,861	446	23,715	545	70,315	416	22,074	2,309	2,095	619	64,192	619	29,068	619	29,195
$200,000 or more	164	57,440	123	7,949	134	47,497	113	7,492	572	489	162	43,999	162	25,338	162	25,804
Returns under $5,000	226,729	535,645	202,721	471,083	46,538	165,328	39,165	133,688	371,027	340,244	120,891	166,107	118,837	25,394	118,862	25,537
Returns $5,000 under $10,000	216,[illegible]	1,606,300	205,009	1,483,980	103,494	816,768	95,063	738,503	572,339	556,888	216,703	937,375	216,315	159,885	216,315	159,885
Returns $10,000 under $15,000	148,108	1,829,375	142,811	1,716,242	122,374	1,528,243	118,250	1,437,772	519,207	511,502	148,108	1,146,854	148,108	204,283	148,108	204,288
Returns $15,000 or more	132,879	3,077,143	126,446	2,494,465	124,771	2,882,934	119,959	2,384,743	479,893	471,558	132,803	2,229,132	132,799	528,355	132,799	529,061
BATON ROUGE, LOUISIANA																
Total	117,865	1,013,901	102,256	859,621	65,372	744,356	56,550	641,867	327,699	312,267	96,247	596,856	94,274	121,629	94,275	121,820
Under $2,000	14,810	8,254	14,188	13,502	734	-3,087	382	2,309	16,965	16,965	-	-	-	-	(*)	(*)
$2,000 under $4,000	15,318	43,299	29,984	135,237	18,269	85,850	13,644	71,915	30,961	30,961	12,726	8,484	12,726	1,211	12,726	1,211
$4,000 under $6,000	23,235	120,313							80,377	71,950	19,019	32,217	17,046	5,031	17,046	5,031
$6,000 under $8,000	13,167	94,579	25,119	206,019	17,560	149,753	15,259	131,430	24,929	22,957	13,167	54,263	13,167	9,278	13,167	9,278
$8,000 under $10,000	16,495	147,576							47,571	43,357	16,495	86,650	16,495	14,761	16,495	14,761
$10,000 under $15,000	21,450	263,870	21,023	253,352	16,409	203,814	15,982	196,367	76,059	76,059	21,450	164,896	21,450	29,976	21,450	29,976
$15,000 under $20,000	5,552	97,182	5,332	92,895	5,143	89,999	5,002	87,492	19,919	19,896	5,552	69,636	5,552	13,658	5,552	13,658
$20,000 under $25,000	4,229	95,439	3,964	87,464	4,004	90,080	3,800	83,364	16,853	16,527	4,229	68,726	4,229	14,253	4,229	14,253
$25,000 under $30,000	1,763	47,372	1,329	31,089	1,763	47,372	1,329	31,089	7,378	7,215	1,763	36,447	1,763	7,770	1,763	7,770
$30,000 under $50,000	1,284	48,441	920	28,003	947	35,134	756	25,866	4,419	4,230	1,284	37,345	1,284	10,673	1,284	10,686
$50,000 under $100,000	461	30,791	312	8,599	448	29,931	312	8,599	1,858	1,790	461	24,465	461	8,416	461	8,435
$100,000 under $200,000	82	11,086	69	2,611	79	10,732	69	2,611	342	304	82	8,859	82	4,001	82	4,065
$200,000 or more	19	5,699	16	849	16	4,778	15	825	68	56	19	4,867	19	2,600	19	2,687
Returns under $5,000	38,287	88,085	31,068	69,228	10,113	33,864	5,136	20,416	76,614	70,159	18,913	13,642	16,940	1,871	16,941	1,880
Returns $5,000 under $10,000	44,738	325,936	38,223	285,530	26,450	198,653	24,149	185,237	124,189	116,031	42,494	167,972	42,494	28,411	42,494	28,411
Returns $10,000 under $15,000	21,450	263,870	21,023	253,352	16,409	203,814	15,982	196,367	76,059	76,059	21,450	164,896	21,450	29,976	21,450	29,976
Returns $15,000 or more	13,390	336,009	11,942	251,511	12,400	308,026	11,283	239,845	50,837	50,018	13,390	250,345	13,390	61,371	13,390	61,554

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BEAUMONT-PORT ARTHUR-ORANGE, TEXAS																
Total	127,035	1,084,358	122,416	934,957	66,747	824,848	62,935	699,350	357,522	349,145	107,948	665,531	107,946	134,966	107,948	135,014
Under $2,000	16,137	14,713	40,366	85,628	3,885	9,928	3,052	10,286	17,197	17,188	22,474	22,796	22,474	3,412	22,474	3,412
$2,000 under $4,000	25,215	75,430							48,494	48,494						
$4,000 under $6,000	11,686	58,751	26,931	152,400	10,329	66,315	9,372	46,131	21,616	21,616	28,218	97,238	28,218	15,904	28,218	15,904
$6,000 under $8,000	16,600	117,186							46,601	42,143						
$8,000 under $10,000	15,804	145,686	15,685	145,934	13,328	122,310	13,209	122,097	67,452	67,190	15,664	77,016	15,664	13,040	15,664	13,040
$10,000 under $15,000	26,670	320,049	25,817	297,627	25,921	312,221	25,119	290,493	101,952	99,476	26,670	196,706	26,670	34,063	26,670	34,063
$15,000 under $20,000	9,182	157,132	8,951	147,124	7,990	135,952	7,759	127,863	33,638	32,950	9,182	113,811	9,182	22,218	9,182	22,218
$20,000 under $25,000	2,953	65,884	2,807	61,084	2,666	59,606	2,593	57,727	9,632	9,581	2,953	51,243	2,951	10,978	2,953	10,979
$25,000 under $30,000	1,264	34,767	1,389	28,945	1,879	57,857	1,389	28,945	4,964	4,638	1,264	27,310	1,264	6,187	1,264	6,187
$30,000 under $50,000	708	26,093							2,651	2,643	708	21,561	708	5,680	708	5,680
$50,000 under $100,000	660	42,558	365	11,543	608	39,577	341	11,167	2,767	2,720	660	35,975	660	12,706	660	12,706
$100,000 under $200,000	137	18,024	93	3,515	128	16,777	91	3,508	504	465	137	15,571	137	7,116	137	7,144
$200,000 or more	19	8,084	12	1,156	13	4,305	10	1,133	54	41	18	6,301	18	3,660	18	3,681
Returns under $5,000	46,334	111,700	45,018	105,475	4,147	11,105	(*)	(*)	71,721	71,712	27,388	34,886	27,388	5,361	27,388	5,361
Returns $5,000 under $10,000	39,108	300,066	37,964	278,488	23,395	187,448	22,319	167,152	129,639	124,919	38,968	162,165	38,968	26,995	38,968	26,995
Returns $10,000 under $15,000	26,670	320,049	25,817	297,627	25,921	312,221	25,119	290,493	101,952	99,476	26,670	196,706	26,670	34,063	26,670	34,063
Returns $15,000 or more	14,923	352,542	13,617	253,367	13,284	314,075	12,183	230,343	54,210	53,038	14,922	271,773	14,920	68,547	14,922	68,596
BINGHAMTON, NEW YORK AND PENNSYLVANIA																
Total	127,056	1,172,416	115,566	1,017,507	64,434	854,247	60,679	742,460	334,745	323,219	107,784	741,836	107,533	148,269	107,535	148,326
Under $2,000	20,110	16,725	14,864	16,115	969	-3,527	(*)	(*)	24,937	21,560						
$2,000 under $4,000									41,972	37,883	25,777	22,648	25,648	3,516	25,649	3,544
$4,000 under $6,000	37,066	161,907	32,867	138,296	9,759	52,566	7,655	36,694	6,832	6,832						
$6,000 under $8,000									34,465	34,032	12,128	48,454	12,128	8,402	12,128	8,402
$8,000 under $10,000	20,158	180,071	19,979	173,409	11,897	105,910	11,727	99,824	63,591	61,547	20,158	100,149	20,106	17,635	20,106	17,635
$10,000 under $15,000	27,854	338,860	26,943	307,483	21,657	263,266	21,561	245,892	78,588	77,903	27,854	234,553	27,854	42,854	27,854	42,854
$15,000 under $20,000	14,213	235,978	14,001	217,061	13,199	220,581	12,989	202,121	53,773	53,634	14,212	164,937	14,142	31,226	14,143	31,254
$20,000 under $25,000	4,034	90,344	3,963	83,916	3,711	82,787	3,641	78,016	15,241	15,028	4,034	64,166	4,034	13,453	4,034	13,453
$25,000 under $30,000	2,955	98,124	2,527	62,851	2,633	86,658	2,366	62,013	4,496	4,335	1,230	23,309	1,230	5,135	1,230	5,135
$30,000 under $50,000									8,107	7,946	1,725	45,778	1,725	11,733	1,725	11,733
$50,000 under $100,000	597	37,338	377	16,418	544	33,679	364	15,392	2,492	2,314	597	28,195	597	9,374	597	9,374
$100,000 under $200,000	58	7,861	41	1,786	55	7,403	41	1,786	210	172	58	5,770	58	2,587	58	2,588
$200,000 or more	11	5,208	4	172	10	4,924	4	172	41	33	11	3,876	11	2,354	11	2,354
Returns under $5,000	42,224	79,493	33,937	69,044	4,402	8,063	(*)	(*)	68,880	61,414	22,953	14,220	22,953	2,150	22,954	2,178
Returns $5,000 under $10,000	35,110	279,210	33,773	258,775	18,223	146,887	16,895	127,287	102,917	100,440	35,110	157,031	34,929	27,403	34,929	27,403
Returns $10,000 under $15,000	27,854	338,860	26,943	307,483	21,657	263,266	21,561	245,892	78,588	77,903	27,854	234,553	27,854	42,854	27,854	42,854
Returns $15,000 or more	21,868	474,853	20,913	382,204	20,152	436,032	19,405	359,500	84,360	83,462	21,867	336,032	21,797	75,862	21,798	75,890
BIRMINGHAM, ALABAMA																
Total	251,466	2,328,433	238,430	2,048,804	164,059	2,004,050	153,813	1,770,824	768,393	748,448	201,079	1,365,378	200,931	278,909	200,939	279,092
Under $2,000	40,682	33,557	37,788	34,424	4,728	8,600	3,242	8,074	55,570	51,409	17,820	15,109	17,820	2,224	17,827	2,264
$2,000 under $4,000	18,609	52,345	17,520	49,947					36,148	34,020						
$4,000 under $6,000	27,140	138,007	25,935	130,506	12,733	67,738	11,528	59,662	93,443	92,842	18,607	48,407	18,607	7,700	18,607	7,700
$6,000 under $8,000	36,171	251,838	31,843	218,032	29,996	211,050	25,668	177,244	124,660	118,486	35,801	108,314	35,800	16,888	35,800	16,888
$8,000 under $10,000	38,994	348,455	38,351	325,113	32,750	296,542	32,177	290,641	146,027	145,656	38,994	176,747	38,847	29,511	38,847	29,511
$10,000 under $15,000	53,836	648,344	53,297	618,999	48,658	591,431	48,199	566,938	188,924	184,685	53,835	393,339	53,835	68,900	53,835	68,900
$15,000 under $20,000	23,075	394,239	22,461	376,286	22,597	386,513	22,053	374,222	78,031	76,973	23,075	267,758	23,075	50,734	23,075	50,734
$20,000 under $25,000	5,194	116,445	4,946	108,654	5,194	116,445	4,947	108,654	15,907	15,569	5,194	86,254	5,194	17,859	5,194	17,859
$25,000 under $30,000	2,647	71,154	2,166	52,503	2,645	71,096	2,166	52,503	9,449	9,449	2,647	51,664	2,647	11,344	2,647	11,344
$30,000 under $50,000	3,450	128,415	2,875	75,947	3,182	118,101	2,654	75,892	13,475	13,150	3,450	100,556	3,450	26,586	3,450	26,586
$50,000 under $100,000	1,307	88,012	995	42,058	1,248	84,645	939	40,860	5,394	4,978	1,296	70,894	1,296	24,831	1,296	24,832
$100,000 under $200,000	297	40,360	201	12,262	270	36,435	191	12,195	1,135	1,042	296	32,476	296	14,887	297	14,919
$200,000 or more	64	17,263	52	4,073	58	15,454	50	3,939	230	189	64	13,859	64	7,445	64	7,555
Returns under $5,000	70,820	136,674	66,466	132,500	8,024	22,840	6,167	19,673	136,222	129,632	22,874	28,009	22,874	4,322	22,881	4,362
Returns $5,000 under $10,000	90,776	687,528	84,971	625,520	72,183	561,090	66,448	515,949	319,626	312,781	88,348	320,568	88,200	52,001	88,200	52,001
Returns $10,000 under $15,000	53,836	648,344	53,297	618,999	48,658	591,431	48,199	566,938	188,924	184,685	53,835	393,339	53,835	68,900	53,835	68,900
Returns $15,000 or more	36,034	855,887	33,696	671,784	35,194	828,688	32,999	668,266	123,621	121,350	36,022	623,462	36,022	153,686	36,023	153,829

Footnotes at end of table.

Table 5.6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BOSTON, MASSACHUSETTS																
Total	1,075,159	10,103,796	981,925	8,334,019	484,870	7,055,527	445,592	5,839,906	2,585,836	2,416,702	858,536	6,484,342	858,530	1,383,374	858,768	1,386,508
Under $2,000	191,898	178,585	175,211	194,217	13,913	-6,603	9,872	22,187	243,599	228,260	16,265	2,790	16,265	392	16,477	987
$2,000 under $4,000	157,466	478,584	137,970	391,922	31,929	96,697	28,630	77,117	268,862	224,166	124,304	145,483	124,304	21,812	124,304	21,812
$4,000 under $6,000	114,796	570,722	99,106	463,060	32,025	154,306	25,529	111,662	217,247	191,151	108,180	294,139	108,180	48,336	108,180	48,336
$6,000 under $8,000	125,769	875,927	115,798	751,408	41,462	296,341	33,937	207,698	280,181	251,805	125,471	542,450	125,471	92,208	125,471	92,208
$8,000 under $10,000	100,555	903,576	93,706	792,969	43,611	395,511	41,748	356,392	230,457	213,674	100,414	594,114	100,414	107,135	100,414	107,135
$10,000 under $15,000	193,546	2,388,514	184,198	2,188,082	149,066	1,862,103	142,776	1,728,819	622,876	608,615	192,889	1,527,348	192,889	276,795	192,889	276,795
$15,000 under $20,000	105,701	1,806,654	101,476	1,641,777	94,776	1,623,854	92,611	1,512,842	391,365	381,669	105,632	1,237,317	105,630	237,833	105,631	237,856
$20,000 under $25,000	40,584	902,205	36,897	774,704	37,185	826,279	34,821	731,675	152,437	148,867	40,584	643,096	40,581	133,520	40,583	133,521
$25,000 under $30,000	16,225	446,301	15,033	361,699	14,856	403,781	13,976	344,548	65,447	63,535	16,221	327,304	16,201	73,192	16,222	73,334
$30,000 under $50,000	14,097	522,360	15,191	455,265	17,431	655,704	14,687	437,938	73,741	68,212	19,083	545,530	19,083	141,842	19,097	141,922
$50,000 under $100,000	7,709	508,366	5,919	235,155	6,994	460,556	5,654	227,449	32,532	30,427	7,697	393,331	7,697	136,477	7,698	136,756
$100,000 under $200,000	1,457	194,256	1,157	65,322	1,319	175,017	1,108	63,812	5,764	5,194	1,444	144,551	1,444	65,192	1,448	65,656
$200,000 or more	356	127,246	263	18,437	303	106,981	243	17,767	1,328	1,127	352	86,890	351	48,640	354	50,190
Returns under $5,000	410,773	934,653	365,428	804,878	66,535	181,683	54,884	162,630	643,421	567,191	195,813	271,541	195,813	42,092	196,025	42,687
Returns $5,000 under $10,000	279,911	2,072,741	256,363	1,788,699	96,405	754,570	84,832	612,426	596,925	541,865	278,821	1,307,434	278,821	227,791	278,821	227,791
Returns $10,000 under $15,000	193,546	2,388,514	184,198	2,188,082	149,066	1,862,103	142,776	1,728,819	622,876	608,615	192,889	1,527,348	192,889	276,795	192,889	276,795
Returns $15,000 or more	191,129	4,707,888	175,936	3,552,359	172,864	4,257,173	163,100	3,336,031	722,614	699,031	191,013	3,378,018	191,007	836,697	191,033	839,235
BRIDGEPORT, CONNECTICUT																
Total	155,856	1,613,396	141,198	1,387,082	86,516	1,293,659	77,875	1,103,967	435,962	417,694	128,718	1,058,984	128,651	220,963	128,653	221,299
Under $2,000	32,949	38,038	27,989	28,484	(*)	(*)	(*)	(*)	43,102	35,876						
$2,000 under $4,000	13,494	43,748	11,038						35,964	33,761	26,705	27,758	26,705	4,418	26,705	4,418
$4,000 under $6,000	7,148	38,621	6,790	291,287	19,893	135,881	14,342	99,298	16,401	16,401						
$6,000 under $8,000	18,277	132,199	15,432						50,576	45,629	18,220	77,728	18,155	13,301	18,155	13,301
$8,000 under $10,000	14,023	123,332	13,322						33,198	33,064	14,023	79,141	14,023	13,865	14,023	13,865
$10,000 under $15,000	35,697	431,891	33,897	404,089	31,572	387,118	29,839	359,719	120,672	119,362	35,697	278,769	35,697	48,358	35,697	48,358
$15,000 under $20,000	18,475	313,267	17,997	297,030	17,388	296,101	17,318	286,029	71,350	70,942	18,474	222,438	18,474	42,737	18,474	42,737
$20,000 under $25,000	7,929	177,261	7,564	155,775	7,565	169,296	7,202	150,610	32,154	31,607	7,747	128,054	7,747	26,808	7,747	26,808
$25,000 under $30,000	2,773	75,513	2,600	59,064	2,773	75,513	2,600	59,064	9,540	8,812	2,773	57,032	2,773	12,655	2,773	12,655
$30,000 under $50,000	3,933	144,190	3,634	111,878	3,752	137,400	3,453	107,640	13,250	12,794	3,933	113,201	3,933	29,321	3,933	29,321
$50,000 under $100,000	978	63,309	800	29,460	944	60,358	778	28,147	4,114	3,865	966	50,339	966	17,217	966	17,337
$100,000 under $200,000	150	19,705	111	7,843	138	18,192	108	7,772	518	470	148	16,052	148	7,455	150	7,463
$200,000 or more	30	12,322	24	2,173	26	11,112	22	2,070	123	111	30	8,469	30	4,830	30	5,036
Returns under $5,000	46,496	82,012	39,027	61,318	7,079	15,921	(*)	(*)	79,119	69,690	19,610	9,586	19,610	1,377	19,610	1,377
Returns $5,000 under $10,000	39,395	293,927	35,544	258,453	15,279	122,648	11,934	92,404	105,122	100,041	39,340	175,042	39,273	30,206	39,273	30,206
Returns $10,000 under $15,000	35,697	431,891	33,897	404,089	31,572	387,118	29,839	359,719	120,672	119,362	35,697	278,769	35,697	48,358	35,697	48,358
Returns $15,000 or more	34,268	805,567	32,730	663,222	32,586	767,973	31,481	641,332	131,049	128,601	34,071	595,587	34,071	141,022	34,073	141,357
BUFFALO, NEW YORK																
Total	494,331	4,622,648	465,345	4,047,222	282,917	3,677,600	266,865	3,198,624	1,304,047	1,263,059	417,448	2,866,447	417,069	562,095	417,073	562,390
Under $2,000	73,771	76,581	65,573	75,540	2,680	-174	7,550	20,361	86,297	83,349	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	56,064	160,038	48,376	128,737	10,652	33,186			87,603	84,520	47,786	47,322	47,786	7,001	47,786	7,001
$4,000 under $6,000	54,577	267,747	50,561	237,406	16,241	80,856	13,263	59,745	108,044	94,826	48,237	131,984	47,928	21,644	47,928	21,644
$6,000 under $8,000	46,105	325,139	44,284	281,766	21,264	149,483	19,658	119,200	94,030	87,829	45,511	197,489	45,511	33,296	45,511	33,296
$8,000 under $10,000	70,811	641,208	70,267	598,265	56,348	513,503	55,804	472,626	221,890	215,757	70,690	375,956	70,690	63,698	70,690	63,698
$10,000 under $15,000	113,906	1,386,608	111,328	1,304,614	100,647	1,225,678	98,297	1,147,203	397,195	392,168	113,904	874,807	113,904	155,432	113,904	155,432
$15,000 under $20,000	48,612	824,246	46,743	764,596	46,342	784,571	45,463	745,932	191,735	189,829	48,612	558,923	48,612	106,089	48,612	106,089
$20,000 under $25,000	16,287	361,821	15,706	315,869	15,381	342,644	14,801	300,532	57,222	56,369	16,284	261,313	16,284	53,899	16,284	53,899
$25,000 under $30,000	5,307	142,582	4,940	108,497	4,722	126,933	4,567	101,462	21,447	20,860	5,307	101,983	5,307	22,370	5,307	22,370
$30,000 under $50,000	6,294	224,495	5,711	160,251	6,182	220,853	5,688	160,162	26,812	26,490	6,130	156,623	6,130	38,258	6,133	38,278
$50,000 under $100,000	2,207	149,548	1,549	59,041	2,100	142,975	1,485	57,174	10,206	9,655	2,193	110,110	2,193	37,487	2,194	37,587
$100,000 under $200,000	318	40,254	240	9,824	293	36,969	233	9,666	1,311	1,202	318	30,436	318	13,365	318	13,382
$200,000 or more	72	22,382	62	4,817	65	20,123	56	4,561	255	205	72	16,532	72	9,138	72	9,296
Returns under $5,000	158,539	365,762	139,210	307,442	18,625	55,057	10,143	24,748	225,413	208,278	84,598	112,563	84,373	17,611	84,373	17,611
Returns $5,000 under $10,000	142,789	1,104,950	139,851	1,014,272	88,560	721,797	86,132	647,183	372,451	358,003	140,030	643,150	139,876	108,446	139,876	108,446
Returns $10,000 under $15,000	113,906	1,386,608	111,328	1,302,614	100,647	1,225,678	98,297	1,147,203	397,195	392,168	113,904	874,807	113,904	155,432	113,904	155,432
Returns $15,000 or more	79,097	1,765,329	74,956	1,422,894	75,085	1,675,067	72,293	1,379,489	308,988	304,610	78,916	1,235,927	78,916	280,605	78,920	280,899

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CANTON, OHIO																
Total	128,030	1,204,293	115,471	1,055,219	79,593	992,709	75,042	881,588	356,739	341,770	112,238	757,900	109,817	150,655	109,831	150,807
Under $2,000	13,132	8,799							20,789	18,023	-	-	-	-	(*)	(*)
$2,000 under $4,000	14,909	43,842	38,737	122,819	7,681	29,213	7,311	23,684	22,442	20,495	14,449	14,063	14,449	2,063	14,449	2,063
$4,000 under $6,000	18,548	93,273							39,072	37,125	16,534	46,708	16,534	7,734	16,534	7,734
$6,000 under $8,000	12,764	91,071	10,288	73,297	10,492	75,742	8,341	63,640	36,971	30,856	12,623	45,565	10,270	7,276	10,270	7,276
$8,000 under $10,000	18,949	166,216	18,508	157,359	14,853	130,632	14,478	123,573	60,513	60,513	18,899	88,220	18,899	14,913	18,899	14,913
$10,000 under $15,000	31,188	386,380	30,504	369,745	28,229	349,421	27,612	335,530	109,801	108,739	31,188	250,947	31,138	44,616	31,138	44,616
$15,000 under $20,000	12,282	215,132	11,941	208,119	12,215	213,927	11,874	201,111	42,816	42,547	12,232	153,328	12,282	29,365	12,282	29,365
$20,000 under $25,000	3,364	73,354	3,080	62,598	3,364	73,354	3,090	62,598	12,386	12,430	3,364	54,928	3,364	11,332	3,364	11,332
$25,000 under $30,000	1,225	33,639	1,021	24,782	1,154	31,652	1,746	40,105	4,732	4,631	1,225	26,740	1,225	6,106	1,225	6,106
$30,000 under $50,000	958	33,461	715	15,986	925	32,077			4,093	3,959	958	27,303	945	7,043	958	7,106
$50,000 under $100,000	586	39,397	497	19,930	562	38,008	484	19,911	2,159	2,011	586	33,384	586	11,960	586	12,017
$100,000 under $200,000	104	13,200	92	5,194	99	12,653	89	5,103	413	364	104	11,575	104	5,267	104	5,293
$200,000 or more	21	6,529	18	1,395	19	6,030	17	1,333	83	77	21	5,138	21	2,920	21	2,925
Returns under $5,000	40,064	109,605	32,348	87,190	5,050	13,563	(*)	(*)	61,493	54,833	26,406	46,165	26,406	7,326	26,407	7,327
Returns $5,000 under $10,000	38,238	293,596	35,185	266,285	27,976	222,023	25,314	202,225	118,294	112,179	36,104	148,392	33,746	24,660	33,746	24,660
Returns $10,000 under $15,000	31,188	386,380	30,504	369,745	28,229	349,421	27,612	335,530	109,801	108,739	31,188	250,947	31,138	44,616	31,138	44,616
Returns $15,000 or more	18,540	414,712	17,434	332,000	18,338	407,700	17,300	330,159	67,151	66,019	18,540	312,396	18,527	74,053	18,540	74,204
CHARLESTON, SOUTH CAROLINA																
Total	76,391	608,909	69,344	545,123	46,014	474,806	44,516	437,545	252,778	244,766	60,229	331,227	57,995	64,687	57,997	64,733
Under $2,000	18,221	38,271	15,407	43,520	4,921	10,925	(*)	(*)	15,908	11,560	-	-	-	-	(*)	(*)
$2,000 under $4,000							(*)	(*)	34,505	34,454	(*)	(*)	(*)	(*)	(*)	(*)
$4,000 under $6,000	13,998	67,544							43,835	41,662						
$6,000 under $8,000	15,508	101,581	38,723	265,259	25,194	178,212	24,818	182,566	53,547	53,547	28,947	68,248	26,774	10,462	26,774	10,462
$8,000 under $10,000	12,615	109,107							46,920	46,390	12,615	58,328	12,615	9,986	12,615	9,986
$10,000 under $15,000	7,097	87,403	6,888	82,831	7,097	87,403	6,888	82,831	23,148	23,046	7,097	57,132	7,097	9,958	7,097	9,958
$15,000 under $20,000	5,265	86,981	5,153	83,038	5,204	85,766	5,092	81,825	18,512	18,451	5,265	60,444	5,265	11,420	5,265	11,420
$20,000 under $25,000	2,724	63,219	2,437	59,147	2,518	58,201	2,437	59,147	8,770	8,720	2,724	42,764	2,724	8,735	2,724	8,735
$25,000 under $30,000	666								2,532	2,356						
$30,000 under $50,000	721	26,909	487	12,792	721	26,909	487	12,792	3,504	3,116	721	20,743	721	5,405	721	5,405
$50,000 under $100,000	314	20,545	212	5,953	314	20,545	212	5,953	1,414	1,292	314	16,178	314	5,584	314	5,584
$100,000 under $200,000	44	5,729	33	1,056	41	5,163	33	1,056	167	158	44	4,547	44	2,097	44	2,105
$200,000 or more	4	1,622	4	527	4	1,622	4	527	16	14	4	1,461	4	849	4	849
Returns under $5,000	27,489	81,163	22,363	79,143	5,360	12,830	(*)	(*)	77,981	71,409	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	33,739	238,340	31,747	207,637	24,711	176,336	24,379	175,838	116,734	116,204	32,733	113,943	32,733	18,873	32,733	18,873
Returns $10,000 under $15,000	7,097	87,403	6,888	82,831	7,097	87,403	6,888	82,831	23,148	23,046	7,097	57,132	7,097	9,958	7,097	9,958
Returns $15,000 or more	9,072	205,004	8,326	153,512	8,802	198,267	8,265	152,298	34,915	34,107	9,072	146,137	9,072	34,090	9,072	34,098
CHARLOTTE, NORTH CAROLINA																
Total	138,826	1,375,544	128,087	1,185,532	85,019	1,139,555	79,199	995,778	384,037	375,631	113,278	847,679	113,223	177,890	113,226	178,520
Under $2,000	22,680	25,281	21,970	43,289					31,742	31,742	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	14,697	42,060	14,609	46,115	16,455	59,927	13,629	71,403	31,163	31,163	28,774	58,436	28,774	9,261	28,776	9,279
$4,000 under $6,000	19,077	98,307	12,780	64,984					37,108	31,155						
$6,000 under $8,000	14,363	200,640	25,222	196,746	15,234	125,725	14,870	123,945	33,475	33,196	25,865	117,013	25,865	19,691	25,865	19,691
$8,000 under $10,000	11,502								34,506	34,506						
$10,000 under $15,000	32,594	416,297	32,088	398,630	30,962	396,500	30,510	383,251	126,194	125,894	32,591	248,601	32,590	43,328	32,590	43,328
$15,000 under $20,000	14,033	250,319	12,758	219,403	13,222	236,559	12,011	209,094	52,039	50,756	14,033	169,251	14,033	32,467	14,033	32,467
$20,000 under $25,000	4,638	101,719	4,333	88,838	4,099	90,238	4,022	84,136	17,108	16,938	4,638	71,069	4,584	14,752	4,584	14,752
$25,000 under $30,000	2,139	58,978	2,030	47,111	1,981	54,763	1,872	45,837	7,813	7,760	2,139	41,473	2,139	9,261	2,139	9,261
$30,000 under $50,000	1,836	69,716	1,352	37,096	1,836	69,716	1,352	37,096	7,729	7,683	1,836	53,589	1,836	13,464	1,836	13,464
$50,000 under $100,000	1,036	66,973	778	31,474	1,011	65,476	778	31,474	4,288	4,067	1,036	51,595	1,036	17,498	1,036	17,529
$100,000 under $200,000	188	25,628	128	7,373	178	24,225	121	7,068	705	622	188	20,028	188	9,018	188	9,104
$200,000 or more	43	19,527	34	2,474	41	16,426	34	2,474	167	149	43	15,394	43	9,100	43	9,586
Returns under $5,000	45,540	104,496	40,709	109,170	9,662	22,408	8,949	43,956	71,678	71,678	20,427	31,221	20,427	4,919	20,428	4,928
Returns $5,000 under $10,000	36,779	261,792	33,872	241,962	22,027	163,245	19,550	151,392	96,316	90,084	36,347	144,568	36,347	24,083	36,349	24,101
Returns $10,000 under $15,000	32,594	416,297	32,088	398,630	30,962	396,500	30,510	383,251	126,194	125,894	32,591	248,601	32,590	43,328	32,590	43,328
Returns $15,000 or more	23,913	932,959	21,419	835,769	22,368	557,403	20,190	417,179	82,849	87,975	23,913	423,289	23,859	105,560	23,859	106,163

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CHATTANOOGA, TENNESSEE AND GEORGIA																
Total	115,131	973,480	107,427	838,643	68,287	798,034	63,310	692,825	304,090	293,787	89,714	614,144	89,714	127,389	89,714	127,469
Under $2,000	23,336	25,118	20,693	21,613	6,880	10,140	(*)	(*)	49,372	42,737	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	18,872	57,511							35,845	35,845	14,773	16,963	14,773	2,530	14,773	2,530
$4,000 under $6,000	13,214	67,603	37,244	164,185	13,331	68,604	12,694	64,858	26,718	24,700	13,214	36,079	13,214	5,840	13,214	5,840
$6,000 under $8,000	8,199	55,993							25,048	25,048	8,199	26,639	8,199	4,031	8,199	4,031
$8,000 under $10,000	15,473	143,542	15,324	139,559	13,404	123,264	13,305	121,913	44,444	44,444	15,473	92,403	15,473	15,560	15,473	15,560
$10,000 under $15,000	22,799	283,011	22,378	274,733	22,093	274,715	21,674	266,105	77,372	76,618	22,799	184,352	22,799	32,522	22,799	32,522
$15,000 under $20,000	6,676	112,596	6,330	102,480	6,314	107,016	5,968	97,419	23,359	23,227	6,676	78,833	6,676	15,024	6,676	15,024
$20,000 under $25,000	3,415	75,628							9,883	9,704	3,415	59,754	3,415	12,602	3,415	12,602
$25,000 under $30,000	927	24,472	3,949	85,025	4,292	99,013	3,949	85,025	4,243	4,145	927	17,777	927	3,848	927	3,848
$30,000 under $50,000	1,271	49,899	944	25,979	1,093	42,923	944	25,979	3,889	3,635	1,271	38,624	1,271	10,336	1,271	10,336
$50,000 under $100,000	787	49,221	451	17,307	738	46,226	415	16,551	3,266	3,102	787	41,156	787	14,296	787	14,316
$100,000 under $200,000	132	17,049	106	5,850	115	15,034	98	5,736	547	498	132	13,326	132	6,111	132	6,117
$200,000 or more	30	11,839	28	1,913	27	11,099	26	1,707	104	84	30	8,038	30	4,664	30	4,719
Returns under $5,000	48,671	112,395	45,560	107,574	13,692	34,082	10,648	29,783	99,127	92,492	23,254	31,789	23,254	4,803	23,254	4,803
Returns $5,000 under $10,000	30,423	237,372	27,681	217,780	19,923	167,927	19,588	164,521	82,300	80,282	30,423	140,495	30,423	23,183	30,423	23,183
Returns $10,000 under $15,000	22,799	283,011	22,378	274,733	22,093	274,715	21,674	266,105	77,372	76,618	22,799	184,352	22,799	32,522	22,799	32,522
Returns $15,000 or more	13,238	340,702	11,808	238,555	12,579	321,312	11,400	232,417	45,291	44,395	13,238	257,508	13,238	66,881	13,238	66,962
CHICAGO, ILLINOIS																
Total	2,736,595	28,621,212	2,494,757	24,508,676	1,400,102	21,054,051	1,296,430	18,107,705	7,182,021	6,827,492	2,296,084	18,787,093	2,291,376	4,081,489	2,291,523	4,089,341
Under $2,000	377,596	344,791	340,842	415,938	36,902	-21,515	28,335	69,977	552,759	507,242	32,275	3,789	32,275	540	32,338	1,154
$2,000 under $4,000	326,220	959,438	249,072	706,079	60,156	181,133	43,374	121,800	592,547	510,722	252,458	263,175	250,137	38,879	250,158	38,932
$4,000 under $6,000	303,917	1,537,005	264,461	1,280,475	84,174	419,648	63,100	284,523	644,869	569,208	286,834	748,015	284,840	121,680	284,841	121,680
$6,000 under $8,000	295,858	2,049,871	274,689	1,851,995	104,206	721,229	92,754	619,374	676,575	636,160	291,791	1,202,861	291,518	205,859	291,518	205,859
$8,000 under $10,000	264,804	2,369,986	254,388	2,219,641	126,175	1,141,149	121,361	1,072,132	648,259	626,004	264,792	1,526,132	264,741	271,336	264,741	271,336
$10,000 under $15,000	582,782	7,212,239	560,290	6,717,133	449,913	5,629,302	435,091	5,315,214	1,896,174	1,854,096	582,642	4,638,464	582,641	841,158	582,653	841,234
$15,000 under $20,000	325,953	5,609,624	316,495	5,262,483	296,818	5,113,374	289,387	4,842,803	1,186,771	1,170,877	325,950	3,886,291	325,914	751,232	325,915	751,266
$20,000 under $25,000	134,665	2,972,994	128,334	2,668,330	126,361	2,790,334	122,219	2,557,425	494,014	483,306	134,624	2,157,898	134,624	448,174	134,629	448,229
$25,000 under $30,000	44,920	1,215,103	40,215	962,795	41,969	1,134,357	38,685	926,460	176,970	170,435	44,920	905,301	44,897	201,316	44,897	201,396
$30,000 under $50,000	54,277	2,020,488	46,388	1,408,883	50,131	1,862,295	43,687	1,329,606	212,017	205,091	54,239	1,561,675	54,236	405,920	54,254	406,428
$50,000 under $100,000	20,418	1,363,457	15,662	728,536	18,705	1,251,616	14,793	696,885	81,262	76,729	20,397	1,105,034	20,393	391,487	20,399	392,323
$100,000 under $200,000	4,159	543,729	3,149	218,424	3,705	483,332	2,931	207,550	15,966	14,345	4,144	448,518	4,142	206,517	4,156	207,818
$200,000 or more	1,026	422,486	772	67,963	887	347,797	713	63,956	3,838	3,277	1,018	339,939	1,018	197,391	1,024	201,686
Returns under $5,000	842,754	1,936,380	710,590	1,654,372	140,184	356,064	104,532	337,374	1,452,583	1,303,610	409,492	537,440	405,198	82,533	405,283	83,200
Returns $5,000 under $10,000	725,641	5,324,711	672,862	4,819,756	271,429	2,085,579	244,392	1,830,433	1,662,426	1,545,726	718,658	3,206,533	718,313	555,760	718,313	555,760
Returns $10,000 under $15,000	582,782	7,212,239	560,290	6,717,133	449,913	5,629,302	435,091	5,315,214	1,896,174	1,854,096	582,642	4,638,464	582,641	841,158	582,653	841,234
Returns $15,000 or more	585,418	14,147,881	551,015	11,317,415	538,576	12,983,106	512,415	10,624,685	2,170,838	2,124,060	585,292	10,404,655	585,224	2,602,038	585,274	2,609,145
CINCINNATI, OHIO AND KENTUCKY AND INDIANA																
Total	509,747	4,966,041	458,093	4,183,966	289,825	3,874,880	265,184	3,317,797	1,400,600	1,337,550	428,894	3,205,503	428,419	668,640	428,437	669,390
Under $2,000	65,855	67,691	51,501	61,608	11,376	5,818	5,340	8,428	104,537	87,097	(*)	(*)	(*)	(*)	6,226	146
$2,000 under $4,000	75,737	232,339	66,205	193,638	18,444	62,619	15,020	51,270	150,074	135,386	56,654	62,850	56,654	9,228	56,654	9,228
$4,000 under $6,000	48,433	236,073	41,360	193,765	8,557	44,598	4,517	20,479	81,729	78,786	47,751	122,798	47,751	19,695	47,751	19,695
$6,000 under $8,000	46,805	325,929	41,696	291,291	18,592	130,479	15,974	116,189	95,299	89,705	45,671	205,438	45,387	34,946	45,387	34,946
$8,000 under $10,000	63,465	572,374	62,022	517,221	41,058	374,212	39,899	324,996	207,912	201,793	63,181	341,544	63,046	59,000	63,046	59,000
$10,000 under $15,000	127,272	1,557,337	120,287	1,427,690	114,149	1,401,675	112,070	1,343,031	467,128	458,067	127,272	979,480	127,272	173,047	127,272	173,047
$15,000 under $20,000	48,225	820,287	45,442	737,023	45,583	775,604	43,795	714,447	166,545	164,609	48,225	585,946	48,170	112,661	48,170	112,661
$20,000 under $25,000	15,780	349,415	14,730	292,932	15,777	349,341	14,730	292,932	56,342	54,935	15,776	265,755	15,776	54,671	15,780	54,701
$25,000 under $30,000	6,668	179,997	6,023	138,642	5,662	152,697	5,180	120,857	24,827	23,207	6,668	135,394	6,668	31,062	6,668	31,062
$30,000 under $50,000	7,361	274,101	5,629	178,803	6,774	254,217	5,598	177,321	29,564	28,738	7,347	219,828	7,347	58,121	7,350	58,143
$50,000 under $100,000	3,403	226,559	2,642	114,546	3,193	212,939	2,550	113,216	13,781	12,694	3,390	185,684	3,390	66,468	3,390	66,627
$100,000 under $200,000	600	78,584	450	27,519	534	69,849	408	25,395	2,321	2,070	598	64,387	597	29,658	600	29,853
$200,000 or more	143	45,355	106	9,287	126	40,832	103	9,236	541	463	143	35,592	143	19,971	143	20,281
Returns under $5,000	169,188	423,786	141,822	358,736	31,800	77,316	21,373	61,907	296,681	261,756	89,931	131,014	89,931	20,079	89,939	20,113
Returns $5,000 under $10,000	131,107	1,010,620	120,962	898,789	66,227	540,410	59,377	459,455	342,870	331,011	129,544	602,423	129,125	102,902	129,125	102,902
Returns $10,000 under $15,000	127,272	1,557,337	120,287	1,427,690	114,149	1,401,675	112,070	1,343,031	467,128	458,067	127,272	979,480	127,272	173,047	127,272	173,047
Returns $15,000 or more	82,180	1,974,298	75,022	1,498,752	77,649	1,855,479	72,364	1,453,405	293,921	286,716	82,147	1,492,585	82,091	372,611	82,101	373,328

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CLEVELAND, OHIO																
Total	[illegible]	7,009,214	639,714	5,986,259	356,355	5,187,445	333,137	4,442,309	1,826,601	1,772,711	591,243	4,542,379	591,028	978,809	591,070	981,263
Under $2,000	[illegible]	73,205	81,146	78,796	10,183	4,147	4,556	9,287	125,880	120,053	(*)	(*)	(*)	(*)	10,020	333
$2,000 under $4,000	[illegible]	222,034	68,117	187,803	10,404	28,318	9,294	24,699	103,610	92,904	65,760	73,447	65,760	10,931	65,761	10,938
$4,000 under $6,000	[illegible]	395,090	66,864	336,279	20,543	109,653	15,185	79,144	164,314	151,537	74,049	186,640	74,049	29,702	74,050	29,709
$6,000 under $8,000	[illegible]	558,392	75,516	505,394	22,941	155,795	21,648	139,216	181,748	173,723	77,137	313,155	77,137	53,391	77,137	53,391
$8,000 under $10,000	79,574	709,246	75,476	641,789	44,804	396,205	43,188	360,677	221,309	219,041	79,300	419,743	79,164	72,816	79,164	72,816
$10,000 under $15,000	160,669	1,962,418	157,275	1,861,568	131,714	1,632,885	129,315	1,557,800	548,522	543,551	160,669	1,259,357	160,602	225,674	160,602	225,674
$15,000 under $20,000	[illegible]	1,173,782	65,145	1,074,525	63,369	1,088,983	61,792	1,022,404	266,115	262,826	68,411	812,183	68,401	156,197	68,411	156,198
$20,000 under $25,000	27,908	618,039	26,252	539,764	26,228	580,530	25,148	515,884	102,753	100,305	27,908	460,936	27,908	96,690	27,908	96,690
$25,000 under $30,000	10,784	294,768	9,831	243,181	9,915	268,099	9,315	227,969	45,792	45,336	10,784	221,936	10,784	49,814	10,784	49,834
$30,000 under $50,000	11,246	429,512	9,413	288,580	10,[illegible]	417,631	9,239	282,911	43,306	41,723	11,233	344,221	11,232	91,814	11,246	91,917
$50,000 under $100,000	4,824	324,564	3,758	168,781	4,398	295,211	3,626	165,147	18,891	17,771	4,823	262,938	4,823	94,223	4,824	94,416
$100,000 under $200,000	888	113,450	670	42,236	820	104,390	641	40,857	3,393	3,112	886	92,258	885	41,960	888	42,181
$200,000 or more	277	123,714	206	17,565	240	105,598	190	16,314	968	829	273	93,987	273	55,382	275	57,166
Returns under $5,000	207,429	464,734	179,198	391,929	25,470	54,712	18,019	45,507	294,296	289,091	112,687	153,738	112,687	23,452	112,698	23,577
Returns $5,000 under $10,000	202,311	1,498,233	187,921	1,358,131	83,405	639,408	75,852	567,516	502,575	487,567	193,569	840,826	193,433	143,603	193,434	143,610
Returns $10,000 under $15,000	160,669	1,968,418	157,275	1,861,568	131,714	1,632,885	129,315	1,557,800	548,522	543,551	160,669	1,259,357	160,602	225,674	160,602	225,674
Returns $15,000 or more	124,359	3,077,829	115,320	2,374,632	115,766	2,860,443	109,951	2,271,486	481,218	471,902	124,318	2,288,459	124,306	586,080	124,336	588,401
COLUMBIA, SOUTH CAROLINA																
Total	[illegible]	796,395	[illegible]	702,900	43,079	642,367	45,869	571,079	257,543	251,499	72,621	467,562	72,600	92,256	72,603	92,445
Under $2,000	[illegible]	13,578	16,060	25,539	1,197	-2,260	(*)	(*)	30,026	29,494	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	[illegible]	54,288	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	35,254	32,518	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $6,000	[illegible]	55,232	[illegible]	140,376	9,180	43,529	8,185	40,128	29,604	29,604	22,730	35,594	22,711	5,570	22,711	5,570
$6,000 under $8,000	[illegible]	53,797	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18,910	16,738	7,901	28,710	7,901	4,809	7,901	4,809
$8,000 under $10,000	[illegible]	74,015	8,040	66,918	8,539	72,752	8,040	66,918	23,011	22,872	8,678	42,514	8,678	6,902	8,678	6,902
$10,000 under $15,000	15,951	205,227	15,499	186,983	15,260	195,839	14,808	177,649	60,970	60,969	15,951	124,560	15,951	21,678	15,951	21,678
$15,000 under $20,000	[illegible]	170,881	9,415	166,882	9,350	166,176	9,174	162,248	36,958	36,958	9,591	110,086	9,589	20,915	9,589	20,915
$20,000 under $25,000	2,987	64,094	2,781	56,569	2,987	64,094	2,781	56,569	11,945	11,945	2,987	44,311	2,987	8,836	2,987	8,836
$25,000 under $30,000	1,413	40,320	1,203	25,194	1,413	40,320	1,203	25,194	5,752	5,440	1,413	30,744	1,413	6,921	1,413	6,921
$30,000 under $50,000	744	27,675	604	19,348	735	27,287	604	19,348	3,326	3,269	744	21,060	744	5,173	744	5,184
$50,000 under $100,000	375	25,573	234	12,007	360	24,758	234	12,007	1,481	1,416	375	20,878	375	7,089	375	7,100
$100,000 under $200,000	69	8,471	46	2,536	58	7,050	46	2,536	260	236	68	6,760	68	3,060	69	3,103
$200,000 or more	11	3,245	11	548	10	2,822	10	538	46	40	10	2,260	10	1,291	11	1,370
Returns under $5,000	41,549	97,966	40,380	101,274	6,353	12,969	5,286	20,735	87,256	83,988	20,099	22,828	20,080	3,492	20,081	3,538
Returns $5,000 under $10,000	21,323	152,944	20,414	131,559	12,553	101,052	11,723	94,205	49,549	47,238	21,383	84,075	21,383	13,800	21,383	13,800
Returns $10,000 under $15,000	15,951	205,227	15,499	186,983	15,260	195,839	14,808	177,649	60,970	60,969	15,951	124,560	15,951	21,678	15,951	21,678
Returns $15,000 or more	15,170	340,258	14,294	283,084	14,913	332,506	14,052	278,440	59,768	59,304	15,188	236,099	15,188	53,285	15,188	53,429
COLUMBUS, OHIO																
Total	324,440	3,163,282	303,627	2,701,962	187,175	2,490,346	180,046	2,174,504	862,953	831,945	285,045	2,054,456	284,987	422,527	285,011	423,417
Under $2,000	34,594	20,410	31,640	32,648	675	-11,188	569	4,227	36,299	36,257	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	[illegible]	126,806	[illegible]	97,511	[illegible]	[illegible]	[illegible]	[illegible]	66,779	53,041	35,354	42,668	35,354	6,366	35,354	6,366
$4,000 under $6,000	37,897	185,400	35,006	166,959	15,535	67,311	14,372	54,117	81,620	76,639	37,874	89,872	37,874	14,390	37,874	14,390
$6,000 under $8,000	46,808	329,351	46,098	320,246	30,903	225,775	30,260	217,955	130,603	130,246	46,807	176,760	46,807	29,088	46,807	29,088
$8,000 under $10,000	37,712	338,162	34,603	277,501	25,541	232,220	24,422	210,250	105,803	101,607	37,712	212,890	37,712	36,644	37,712	36,644
$10,000 under $15,000	72,357	886,203	70,194	828,236	62,984	778,510	61,661	736,316	243,071	238,899	72,356	570,207	72,356	101,540	72,357	101,551
$15,000 under $20,000	31,841	547,879	30,664	499,346	30,054	516,737	29,583	484,406	111,780	111,066	31,841	390,590	31,785	75,168	31,785	75,168
$20,000 under $25,000	11,942	263,312	10,727	214,917	11,182	245,415	10,347	207,551	43,153	42,009	11,942	200,670	11,942	42,364	11,942	42,403
$25,000 under $30,000	4,667	127,563	4,133	90,792	4,449	121,098	4,084	89,263	17,455	16,804	4,667	95,812	4,667	21,609	4,667	21,609
$30,000 under $50,000	3,[illegible]	148,927	3,117	96,756	3,792	142,376	3,117	96,756	17,797	17,534	3,978	115,101	3,976	30,213	3,979	30,328
$50,000 under $100,000	1,822	121,767	1,425	67,327	1,689	112,894	1,339	64,813	6,958	6,402	1,813	102,675	1,813	36,913	1,813	37,053
$100,000 under $200,000	356	45,302	266	16,329	321	41,543	251	15,944	1,409	1,247	353	38,871	353	17,929	356	18,009
$200,000 or more	64	21,598	49	3,343	50	17,655	41	2,906	226	194	64	18,257	64	10,294	64	10,667
Returns under $5,000	100,025	261,216	89,[illegible]	231,149	11,031	27,500	9,962	34,243	154,200	137,499	60,645	96,106	60,645	14,703	60,662	14,833
Returns $5,000 under $10,000	97,387	738,314	93,3[illegible]	673,717	61,623	486,619	59,661	452,306	264,944	260,291	97,386	426,167	97,386	71,794	97,387	71,794
Returns $10,000 under $15,000	72,357	886,203	70,194	828,236	62,984	778,510	61,661	736,316	243,071	238,899	72,356	570,207	72,356	101,540	72,357	101,551
Returns $15,000 or more	54,671	1,276,[illegible]	50,327	[illegible],260	51,537	1,197,718	48,762	951,633	198,778	195,256	54,658	961,976	54,600	234,490	54,606	235,237

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
CORPUS CHRISTI, TEXAS																
Total	100,087	791,204	95,404	675,407	60,883	638,953	57,186	540,309	299,545	294,277	77,031	443,908	76,879	90,204	76,904	90,559
Under $2,000	17,786	7,702	16,358	19,747	4,431	-700	3,025	6,138	30,688	30,359	-	-	-	-	(*)	(*)
$2,000 under $4,000	16,179	44,583	24,779	86,486	6,736	25,704	6,171	23,594	28,262	27,860	20,597	24,691	20,457	3,794	20,457	3,794
$4,000 under $6,000	9,635	46,942							24,322	24,322						
$6,000 under $8,000	15,493	103,406	15,301	100,294	15,493	103,406	15,301	100,294	64,623	64,361	15,442	39,585	15,442	6,009	15,442	6,009
$8,000 under $10,000	11,449	103,676	11,256	102,555	6,920	62,915	6,867	63,822	37,590	34,994	11,449	50,756	11,449	8,340	11,449	8,340
$10,000 under $15,000	18,979	235,787	18,738	230,802	17,301	216,424	17,062	211,712	73,194	72,912	18,979	142,497	18,979	25,196	18,979	25,196
$15,000 under $20,000	7,071	120,365	6,618	95,086	6,981	118,585	6,618	95,086	27,935	27,524	7,071	85,053	7,071	16,071	7,071	16,071
$20,000 under $25,000	1,725	37,888	1,557	22,521	1,349	29,418	1,394	22,358	6,074	5,319	1,725	27,600	1,725	5,763	1,725	5,763
$25,000 under $30,000	612	16,505			591	15,939			2,555	2,504	612	12,020	612	2,569	612	2,569
$30,000 under $50,000	533	19,627	434	8,500	512	18,654	413	8,500	1,949	1,904	533	15,679	521	3,900	522	3,901
$50,000 under $100,000	503	33,553	269	7,000	461	30,444	247	6,591	1,901	1,799	503	29,210	503	10,315	503	10,335
$100,000 under $200,000	91	12,340	68	1,443	85	11,506	66	1,368	352	328	89	10,043	89	4,517	89	4,568
$200,000 or more	31	8,831	26	974	23	6,658	22	846	100	91	31	6,774	31	3,730	31	3,877
Returns under $5,000	41,074	84,793	38,611	93,317	10,836	23,189	8,865	28,952	78,082	77,351	18,071	21,939	17,931	3,399	17,955	3,535
Returns $5,000 under $10,000	23,468	221,515	29,083	215,765	22,744	168,135	22,499	164,895	107,403	104,545	29,417	93,092	29,417	14,743	29,417	14,743
Returns $10,000 under $15,000	18,979	235,787	18,738	230,802	17,301	216,424	17,062	211,712	73,194	72,912	18,979	142,497	18,979	25,196	18,979	25,196
Returns $15,000 or more	10,566	249,109	8,972	135,523	10,002	231,206	8,760	134,748	40,866	39,469	10,564	186,380	10,552	46,866	10,553	47,085
DALLAS, TEXAS																
Total	597,165	5,790,076	551,688	4,787,945	330,249	4,526,094	305,116	3,689,983	1,608,886	1,561,358	480,759	3,791,801	478,656	821,098	478,786	828,065
Under $2,000	93,858	31,019	77,345	84,350	9,753	-41,711	5,883	19,200	121,156	117,425	(*)	(*)	(*)	(*)	7,346	1,318
$2,000 under $4,000	71,787	220,748	68,800	209,079	18,854	61,935	16,890	55,955	156,398	143,451	52,197	54,592	52,197	8,078	52,219	8,086
$4,000 under $6,000	90,861	433,546	85,137	400,262	33,082	164,177	29,454	142,601	238,102	229,721	81,776	178,299	79,824	27,832	79,826	27,849
$6,000 under $8,000	65,554	457,260	60,959	419,618	35,534	255,781	31,098	219,625	144,865	140,088	64,832	268,550	64,832	44,964	64,832	44,964
$8,000 under $10,000	66,705	608,821	65,079	577,603	49,217	448,551	47,881	432,496	236,561	231,888	66,702	351,291	66,701	59,898	66,703	59,910
$10,000 under $15,000	108,988	1,325,321	105,609	1,271,579	91,695	1,124,660	89,791	1,089,175	359,025	353,823	108,600	859,707	108,529	154,350	108,544	154,602
$15,000 under $20,000	50,164	858,356	46,890	783,816	46,766	800,691	44,517	745,336	176,665	175,032	50,163	606,320	50,091	116,770	50,092	116,824
$20,000 under $25,000	23,470	517,084	21,743	436,561	21,962	484,382	20,740	417,972	82,511	81,390	23,469	384,290	23,469	79,784	23,469	79,802
$25,000 under $30,000	8,853	239,256	7,679	180,728	8,008	216,724	7,132	167,848	30,572	29,383	8,853	184,066	8,852	41,610	8,853	41,693
$30,000 under $50,000	11,280	417,497	8,502	249,112	10,254	378,608	7,998	234,953	41,695	39,054	11,277	327,228	11,274	84,813	11,280	85,072
$50,000 under $100,000	4,476	295,930	3,105	126,577	4,082	270,925	2,926	118,589	17,116	16,245	4,443	244,543	4,441	85,773	4,454	86,843
$100,000 under $200,000	880	114,262	613	32,371	784	101,821	592	31,182	3,143	2,904	875	93,130	875	41,406	880	42,023
$200,000 or more	289	270,976	227	15,690	258	259,550	214	15,051	1,077	954	285	239,112	284	75,724	288	79,059
Returns under $5,000	230,298	542,131	206,388	567,790	47,136	104,169	38,988	152,346	434,369	409,602	117,882	171,546	115,930	26,203	116,011	27,433
Returns $5,000 under $10,000	158,467	1,209,262	150,932	1,123,722	99,304	784,564	92,218	717,532	462,713	452,971	154,912	681,858	154,911	114,665	154,915	114,693
Returns $10,000 under $15,000	108,988	1,325,321	105,609	1,271,579	91,695	1,124,660	89,791	1,089,175	359,025	353,823	108,600	859,707	108,529	154,350	108,544	154,602
Returns $15.000 or more	99,412	2,713,362	88,759	1,824,854	92,114	2,512,701	84,119	1,730,932	352,779	344,962	99,365	2,078,689	99,286	525,880	99,316	531,336
DAVENPORT-ROCK ISLAND-MOLINE, IOWA AND ILLINOIS																
Total	152,806	1,470,841	131,559	1,219,910	100,733	1,214,210	86,627	1,011,301	456,192	419,779	129,459	906,745	125,513	177,635	125,513	177,707
Under $2,000	15,566	11,726	14,531	12,176	807	-518	(*)	(*)	19,139	16,989	-	-	-	-	-	-
$2,000 under $4,000	22,975	69,189	34,265	152,014	22,106	102,227	14,147	60,878	50,820	44,334	29,178	39,188	25,232	5,777	25,232	5,777
$4,000 under $6,000	13,673	66,868							36,076	27,546						
$6,000 under $8,000	11,494	82,521							33,607	25,433	11,183	40,312	11,183	6,285	11,183	6,285
$8,000 under $10,000	28,519	257,659	25,457	226,220	24,008	217,158	21,440	189,962	110,088	105,613	28,519	137,554	28,519	22,906	28,519	22,906
$10,000 under $15,000	35,351	437,369	33,838	405,445	29,541	369,994	28,049	341,965	116,864	113,237	35,351	286,408	35,351	51,592	35,351	51,592
$15,000 under $20,000	15,954	273,062	15,224	238,938	15,116	258,264	14,773	234,661	50,563	49,097	15,954	195,832	15,954	37,765	15,954	37,765
$20,000 under $25,000	5,497	121,856	5,181	106,625	5,447	120,817	5,131	105,917	22,292	22,192	5,497	86,813	5,497	17,633	5,497	17,633
$25,000 under $30,000	1,635	43,735	1,203	29,325	1,635	43,735	1,203	29,325	7,059	6,337	1,635	33,493	1,635	7,403	1,635	7,403
$30,000 under $50,000	1,487	54,929	1,311	26,866	1,443	53,178	1,289	25,832	6,992	6,520	1,487	43,376	1,487	10,992	1,487	10,992
$50,000 under $100,000	552	35,615	473	16,902	530	33,992	463	16,702	2,263	2,105	552	29,866	552	10,513	552	10,543
$100,000 under $200,000	94	12,546	69	4,621	92	12,290	69	4,621	397	351	94	10,894	94	4,967	94	4,994
$200,000 or more	9	3,766	7	777	8	3,073	7	777	32	25	9	3,009	9	1,803	9	1,817
Returns under $5,000	49,191	130,245	37,448	90,150	16,322	54,294	10,781	40,016	99,085	82,487	26,645	30,074	22,699	4,229	22,699	4,229
Returns $5,000 under $10,000	43,036	357,718	36,805	300,260	30,599	264,572	24,862	211,485	150,645	137,428	42,235	186,980	42,235	30,739	42,235	30,739
Returns $10,000 under $15,000	35,351	437,369	33,838	405,445	29,541	369,994	28,049	341,965	116,864	113,237	35,351	286,408	35,351	51,592	35,351	51,592
Returns $15,000 or more	25,228	545,509	23,468	424,055	24,271	525,350	22,935	417,835	89,598	86,627	25,228	403,283	25,228	91,076	25,228	91,147

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DAYTON, OHIO																
Total	312,250	2,881,829	286,308	2,500,425	181,702	2,302,115	170,928	2,026,464	874,367	838,506	263,153	1,854,900	259,308	375,827	259,310	376,074
Under $2,000	47,962	35,291	45,383	49,057	1,991	-8,596	603	4,565	71,781	69,793	40,012	34,253	38,090	5,025	38,092	5,027
$2,000 under $4,000	38,446	113,071	33,107	94,030	22,755	95,542	20,415	80,808	61,074	53,102						
$4,000 under $6,000	34,414	172,612	28,243	139,536					87,843	77,947	32,154	77,945	30,231	12,571	30,231	12,571
$6,000 under $8,000	37,033	255,812	31,675	213,860	26,993	184,162	23,986	162,724	101,371	96,959	36,749	144,070	36,749	23,246	36,749	23,246
$8,000 under $10,000	44,354	403,350	42,220	379,104	28,672	264,497	28,482	257,656	131,351	126,655	44,354	254,088	44,354	43,674	44,354	43,676
$10,000 under $15,000	55,280	681,716	54,377	639,488	49,285	612,018	48,516	577,133	210,221	208,033	55,126	430,308	55,126	75,880	55,126	75,880
$15,000 under $20,000	32,995	565,712	31,602	526,303	30,942	530,229	29,683	496,566	127,495	124,891	32,995	399,210	32,995	76,497	32,995	76,497
$20,000 under $25,000	13,196	293,781	12,557	257,823	13,086	291,251	12,502	257,094	51,502	50,663	13,196	220,156	13,196	45,713	13,196	45,713
$25,000 under $30,000	3,970	107,492	3,615	85,181	3,857	104,332	3,615	85,181	14,800	14,396	3,970	85,273	3,970	19,316	3,970	19,316
$30,000 under $50,000	3,003	113,961	2,369	63,743	2,655	102,093	2,044	54,784	10,669	10,351	3,003	93,457	3,003	25,602	3,003	25,602
$50,000 under $100,000	1,337	88,355	966	37,505	1,225	80,960	897	35,401	5,205	4,855	1,337	74,124	1,337	26,387	1,337	26,387
$100,000 under $200,000	210	27,364	149	11,039	198	25,936	145	10,952	805	724	207	22,594	207	10,410	207	10,446
$200,000 or more	50	23,323	45	3,716	43	19,691	40	3,600	160	137	50	19,423	50	11,507	50	11,713
Returns under $5,000	102,891	222,520	92,849	208,304	20,269	61,777	16,744	63,607	187,461	171,733	54,736	55,082	50,391	8,134	50,393	8,134
Returns $5,000 under $10,000	99,318	757,616	87,779	667,284	60,142	473,827	56,742	442,147	265,957	252,723	99,033	455,273	99,033	76,334	99,033	76,382
Returns $10,000 under $15,000	55,280	681,716	54,377	639,488	49,285	612,018	48,516	577,133	210,221	208,033	55,126	430,308	55,126	75,880	55,126	75,880
Returns $15,000 or more	54,761	1,219,977	51,303	985,349	52,006	1,154,492	48,926	943,578	210,726	206,017	54,758	914,236	54,758	215,432	54,758	215,674
DENVER, COLORADO																
Total	442,006	4,573,223	399,670	3,806,419	256,994	3,679,299	230,849	3,073,119	1,217,657	1,179,836	359,749	2,870,631	357,754	601,925	357,768	603,508
Under $2,000	70,913	57,[illegible]	67,165	74,514	5,598	-5,133	2,908	9,109	99,706	94,637	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	46,523	130,374	33,731	95,404	11,856	39,684	5,112	20,355	84,908	74,462	33,624	27,274	33,624	4,040	33,624	4,040
$4,000 under $6,000	42,359	197,464	38,646	180,993	15,081	72,124	11,[illegible]14	55,623	89,369	85,143	40,244	89,135	38,279	14,11[illegible]	38,279	14,116
$6,000 under $8,000	44,217	314,882	36,242	269,575	20,299	146,834	18,285	142,705	126,954	123,872	39,729	164,298	39,729	27,731	39,729	27,731
$8,000 under $10,000	43,943	395,478	38,968	348,928	27,452	246,837	24,698	224,800	114,741	112,942	43,450	233,015	43,450	40,527	43,450	40,527
$10,000 under $15,000	101,680	1,255,652	97,908	1,147,550	89,821	1,110,690	86,723	1,021,440	352,242	348,773	101,669	762,731	101,647	134,568	101,647	134,610
$15,000 under $20,000	52,605	911,879	50,638	829,243	48,381	837,452	46,568	764,708	191,868	190,651	52,623	609,260	52,623	116,613	52,625	116,625
$20,000 under $25,000	20,968	459,078	20,227	412,594	19,841	433,900	19,336	393,120	74,297	73,270	20,786	326,085	20,785	66,811	20,785	66,811
$25,000 under $30,000	6,760	182,541	5,764	131,078	6,651	179,685	5,709	130,042	28,856	28,674	6,759	138,683	6,756	28,322	6,757	28,357
$30,000 under $50,000	9,282	356,076	7,707	210,823	8,516	327,199	7,255	207,555	34,816	33,408	9,279	273,810	9,278	64,810	9,281	64,838
$50,000 under $100,000	3,092	201,068	2,194	79,648	2,909	189,904	2,123	78,344	12,512	11,849	3,091	160,463	3,091	54,340	3,092	54,614
$100,000 under $200,000	536	70,482	395	20,777	498	65,729	383	20,450	1,994	1,802	532	56,825	529	25,385	533	25,677
$200,000 or more	108	40,644	85	5,292	91	34,344	75	4,868	394	353	107	33,165	107	18,903	108	19,762
Returns under $5,000	146,004	316,408	127,527	288,873	26,476	73,922	14,451	58,114	240,871	221,130	70,897	86,729	68,932	13,[illegible]63	68,934	13,305
Returns $5,000 under $10,000	100,951	780,395	87,225	680,540	53,810	426,475	48,226	394,478	279,807	269,926	94,006	428,875	94,006	73,411	94,006	73,411
Returns $10,000 under $15,000	101,680	1,255,652	97,908	1,147,550	89,821	1,110,690	86,723	1,021,440	352,242	348,773	101,669	762,731	101,647	134,568	101,647	134,610
Returns $15,000 or more	93,371	2,221,769	87,010	1,689,455	86,887	2,068,213	81,449	1,599,087	344,737	340,007	93,177	1,592,296	93,169	380,683	93,181	382,181
DES MOINES, IOWA																
Total	104,864	1,107,684	95,455	964,115	66,070	918,540	60,591	812,135	309,409	302,799	89,032	703,338	88,776	143,470	88,776	143,536
Under $2,000	15,086	14,863	14,325	16,922	750	-30	(*)	(*)	31,251	28,681	-	-	-	-	-	-
$2,000 under $4,000	6,719	20,798							9,698	7,690						
$4,000 under $6,000	13,362	63,594	21,142	110,563	10,106	56,036	6,667	40,413	24,191	23,915	19,742	89,651	19,742	6,164	19,742	6,164
$6,000 under $8,000	7,478	54,300							12,039	12,038						
$8,000 under $10,000	8,663	74,283	7,997	72,346	5,913	53,898	5,847	52,678	27,737	27,733	7,999	42,542	7,999	7,318	7,999	7,318
$10,000 under $15,000	31,046	379,567	30,729	369,896	27,589	340,282	27,272	333,176	113,501	113,501	31,044	229,433	30,902	40,343	30,902	40,343
$15,000 under $20,000	15,963	267,650	15,352	247,039	15,031	252,417	14,731	241,978	63,585	62,899	15,963	177,709	15,899	33,435	15,899	33,435
$20,000 under $25,000	3,407	74,556	2,965	62,188	3,308	72,447	2,916	61,342	14,190	13,652	3,407	52,834	3,407	10,711	3,407	10,711
$25,000 under $30,000	1,695	45,132	1,412	31,152	1,436	37,771	1,412	32,152	6,044	5,834	1,695	34,762	1,695	8,042	1,695	8,042
$30,000 under $50,000	1,181	44,128	908	26,867	1,181	44,128	908	26,867	3,896	3,725	1,181	39,194	1,181	9,105	1,181	9,124
$50,000 under $100,000	763	50,362	537	19,637	658	43,825	487	17,481	2,856	2,723	763	41,081	763	14,659	763	14,659
$100,000 under $200,000	81	10,526	70	4,134	79	10,296	68	4,078	361	345	81	8,502	81	3,830	81	3,831
$200,000 or more	20	7,625	18	1,071	19	7,420	18	1,071	70	63	20	6,691	20	3,812	20	3,858
Returns under $5,000	32,236	93,401	26,375	65,712	5,975	22,169	(*)	(*)	56,426	51,572	16,811	33,227	16,811	5,205	16,811	5,205
Returns $5,000 under $10,000	18,472	144,737	17,089	134,719	11,194	87,736	10,505	83,232	48,490	48,485	18,067	83,904	18,017	14,328	18,017	14,328
Returns $10,000 under $15,000	31,046	379,567	30,729	369,896	27,589	340,282	27,272	333,176	113,501	113,501	31,044	229,433	30,902	40,343	30,902	40,343
Returns $15,000 or more	23,110	499,980	21,262	393,788	21,712	468,354	20,540	384,969	90,992	89,241	23,110	356,773	23,046	83,594	23,046	83,659

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
DETROIT, MICHIGAN																
Total	[illegible]	11,[illegible],652	[illegible],822	9,738,341	578,933	9,144,704	542,137	8,028,530	2,698,158	2,632,304	824,970	7,336,308	824,875	1,563,241	[illegible],948	1,565,374
Under $2,000	120,[illegible]	[illegible],697	116,2[illegible]	103,404	6,768	-12,931	4,285	10,665	141,650	138,341	(*)	(*)	(*)	(*)	12,019	567
$2,000 under $4,000	[illegible],11[illegible]	230,358	69,357	186,148	7,987	24,024	(*)	(*)	111,884	102,802	67,134	78,076	67,134	12,039	67,134	12,039
$4,000 under $6,000	[illegible],[illegible]	354,369	[illegible],240	257,025	23,905	118,133	11,795	55,673	131,196	111,490	68,843	181,224	68,778	29,511	68,772	29,582
$6,000 under $8,000	78,797	551,[illegible]63	77,231	507,001	31,461	229,711	30,649	199,203	179,652	175,515	78,592	327,290	78,569	55,777	78,569	55,777
$8,000 under $10,000	107,755	974,604	105,668	929,854	70,405	641,676	68,405	609,579	346,912	344,150	107,460	542,824	107,457	93,931	107,457	93,931
$10,000 under $15,000	236,801	2,932,617	228,927	2,752,241	196,122	2,450,037	189,931	2,310,903	802,369	788,443	236,061	1,870,978	236,061	336,460	236,061	336,460
$15,000 under $20,000	143,229	2,447,[illegible]44	138,669	2,2[illegible],[illegible]36	134,156	2,294,806	129,966	2,136,024	541,974	537,047	143,163	1,656,192	143,163	315,270	143,164	315,281
$20,000 under $25,000	55,576	1,225,528	53,703	1,126,309	53,530	1,179,515	52,118	1,093,749	215,215	214,061	55,573	881,295	55,572	181,347	55,572	181,347
$25,000 under $30,000	22,917	619,639	20,954	522,117	22,615	611,821	20,954	522,117	88,122	86,236	22,911	463,341	22,911	101,626	22,917	101,682
$30,000 under $50,000	23,852	897,895	19,925	635,632	23,028	867,045	19,857	634,236	98,825	95,399	23,849	687,952	23,848	178,805	23,852	178,901
$50,000 under $100,000	[illegible],[illegible]63	517,100	6,476	328,563	7,474	490,624	6,259	318,660	34,084	32,917	7,840	417,033	7,839	145,236	7,839	145,443
$[illegible],000 under $[illegible],000	1,337	173,443	1,123	96,453	1,258	162,945	1,071	91,984	5,324	5,051	1,333	146,044	1,332	66,047	1,335	66,371
$200,000 or more	247	[illegible],[illegible]18	203	27,958	224	87,298	190	26,911	951	852	246	81,972	246	46,898	247	47,988
Returns under $[illegible],000	234,213	4[illegible],[illegible]46	212,562	398,392	28,507	74,345	17,905	59,599	323,385	298,291	112,273	147,806	112,273	23,009	112,331	23,352
Returns $[illegible],000 under $10,000	223,244	1,725,874	216,280	1,585,040	112,019	926,268	103,886	834,346	587,909	574,007	221,721	983,696	221,630	168,545	221,630	168,545
Returns $10,000 under $15,000	236,801	2,932,617	228,927	2,752,241	196,122	2,450,037	189,931	2,310,903	802,369	788,443	236,061	1,870,978	236,061	336,460	236,061	336,460
Returns $15,000 or more	255,021	5,[illegible],165	241,053	5,002,668	242,285	5,694,055	230,415	4,823,681	984,495	971,563	254,915	4,333,828	254,911	1,035,228	254,926	1,037,018
DULUTH-SUPERIOR, MINNESOTA AND WISCONSIN																
Total	105,177	896,379	95,428	773,140	60,067	[illegible],845	52,977	584,349	269,287	257,277	87,663	549,064	87,189	104,374	87,190	104,421
Under $2,000	29,901	55,507	24,744	37,269	7,066	16,419	4,263	11,284	23,470	21,387	27,484	40,440	27,214	6,384	27,214	6,384
$2,000 under $4,000									25,663	21,420						
$4,000 under $6,000	15,[illegible]6	77,318	12,880	50,410	7,138	37,278	9,898	38,580	34,970	32,077						
$6,000 under $8,000	9,552	64,883	9,143	58,375	5,115	33,777			16,544	16,274	9,552	40,714	9,483	6,744	9,483	6,744
$8,000 under $10,000	10,507	92,397	10,305	87,632	4,443	38,927	4,241	35,377	21,907	21,907	10,507	63,639	10,374	11,404	10,374	11,404
$10,000 under $15,000	26,459	316,604	25,285	297,538	23,022	279,827	21,848	262,119	92,402	90,868	26,459	202,306	26,459	35,510	26,459	35,510
$15,000 under $20,000	9,733	165,617	9,473	154,530	9,3[illegible]	160,393	9,130	149,651	40,102	39,826	9,733	109,843	9,731	20,538	9,731	20,538
$20,000 under $25,000	2,564	58,979	2,445	52,421	2,564	58,979	2,445	52,421	7,553	7,052	2,564	43,490	2,564	9,137	2,564	9,137
$25,000 under $30,000									1,399	1,399						
$30,000 under $50,000	1,100	42,232	941	24,503	1,077	41,273	941	24,503	4,040	3,904	1,100	31,775	1,100	8,064	1,100	8,064
$50,000 under $100,000	216	13,500	181	9,190	216	13,500	181	9,190	1,072	1,038	216	10,691	216	3,593	216	3,593
$100,000 under $200,000	36	4,679	21	531	27	3,321	21	531	114	85	36	3,786	36	1,710	36	1,732
$200,000 or more	13	4,164	10	740	9	3,151	9	693	51	40	12	2,379	12	1,291	13	1,315
Returns under $5,000	35,059	79,193	29,583	50,123	10,141	31,406	(*)	(*)	61,437	52,218	19,443	15,050	19,173	2,221	19,173	2,221
Returns $5,000 under $10,000	29,997	211,410	27,489	183,564	13,621	94,996	11,383	69,805	61,117	60,847	28,100	129,744	27,898	22,310	27,898	22,310
Returns $10,000 under $15,000	26,459	316,604	25,285	297,538	23,022	279,827	21,848	262,119	92,402	90,868	26,459	202,306	26,459	35,510	26,459	35,510
Returns $15,000 or more	13,662	289,171	13,071	241,915	13,283	280,617	12,727	236,990	54,331	53,344	13,661	201,964	13,659	44,333	13,660	44,378
EL PASO, TEXAS																
Total	113,385	947,081	107,158	822,654	74,018	796,247	69,052	679,740	343,970	341,268	95,949	543,155	95,948	109,951	95,948	110,191
Under $2,000	6,313	3,627	31,522	83,251	6,286	14,789	31,821	172,073	9,912	9,689	-	-	-	-	-	-
$2,000 under $4,000	27,594	80,123							51,864	51,864	20,017	19,299	20,017	2,806	20,017	2,806
$4,000 under $6,000	23,032	120,471	22,319	119,653	16,429	86,908			67,586	67,184	19,880	48,933	19,880	7,597	19,880	7,613
$6,000 under $8,000	16,151	111,364	15,557	101,882	11,761	81,009			44,221	44,221	16,151	61,252	16,151	9,486	16,151	9,486
$8,000 under $10,000	14,724	138,054	14,322	131,624	14,583	136,656	14,181	129,824	55,885	55,885	14,724	70,874	14,724	11,279	14,724	11,279
$10,000 under $15,000	12,256	149,782	11,443	133,239	12,047	146,975	11,302	131,624	61,660	60,720	11,912	80,811	11,912	13,876	11,912	13,876
$15,000 under $20,000	5,551	94,475	5,445	90,844	5,498	93,515	5,445	90,844	22,048	21,980	5,551	63,660	5,551	11,983	5,551	11,998
$20,000 under $25,000	2,787	60,875	2,366	48,089	2,785	60,827	2,366	48,089	10,244	10,031	2,787	45,062	2,787	9,036	2,787	9,036
$25,000 under $30,000	1,784	48,508	1,510	36,312	1,621	44,417	1,347	32,058	6,822	6,720	1,784	38,911	1,784	8,903	1,784	8,903
$30,000 under $50,000	2,518	89,929	2,277	63,670	2,497	89,174	2,256	62,851	11,215	10,684	2,518	71,859	2,517	18,165	2,517	18,189
$50,000 under $100,000	525	33,366	322	10,527	417	26,562	262	8,896	2,121	1,950	525	28,542	525	10,073	525	10,073
$100,000 under $200,000	82	10,735	61	2,929	77	10,116	59	2,881	336	289	82	9,076	82	4,010	82	4,048
$200,000 or more	18	5,772	14	634	17	5,299	13	600	56	51	18	4,876	18	2,739	18	2,884
Returns under $5,000	41,136	117,014	38,128	115,948	11,252	38,191	9,331	37,187	86,640	86,155	24,324	29,003	24,324	4,301	24,324	4,317
Returns $5,000 under $10,000	46,728	336,625	45,592	320,461	37,807	281,170	36,671	264,710	142,828	142,688	46,448	171,355	46,448	26,866	46,448	26,866
Returns $10,000 under $15,000	12,256	149,782	11,443	133,239	12,047	146,975	11,302	131,624	61,660	60,720	11,912	80,811	11,912	13,876	11,912	13,876
Returns $15,000 or more	13,265	343,660	11,995	253,006	12,912	329,911	11,748	246,219	52,842	51,705	13,265	261,986	13,264	64,907	13,264	65,130

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ERIE, PENNSYLVANIA																
Total	76,862	727,394	70,283	606,792	49,977	609,912	45,183	515,607	217,628	214,848	67,532	449,477	67,532	90,163	67,532	90,191
Under $2,000	11,109	15,861	10,722						11,754	11,419	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	7,592	21,629	6,970						8,949	10,085	7,838	8,165	7,838	1,192	7,838	1,192
$4,000 under $6,000	601			92,258	8,747	53,989	5,490	37,271	1,469							
$6,000 under $8,000	11,872	83,301	9,135						34,965	34,813	11,872	40,129	11,872	6,619	11,872	6,619
$8,000 under $10,000	14,506	128,507	14,238	125,494	12,372	110,968	12,104	109,322	47,811	47,544	14,506	76,491	14,506	12,722	14,506	12,722
$10,000 under $15,000	22,368	262,338	21,440	241,022	20,440	240,099	20,155	226,804	75,739	74,453	22,368	163,935	22,368	28,714	22,368	28,714
$15,000 under $20,000	4,615	76,704	4,469	69,596	4,305	71,766	4,159	64,714	19,624	19,490	4,615	51,791	4,615	9,841	4,615	9,841
$20,000 under $25,000	2,464	54,823	2,063	42,328	2,464	54,823	2,063	42,328	10,041	10,041	3,005	50,657	3,005	10,490	3,005	10,490
$25,000 under $30,000	541	14,020	455	10,752	541	14,020	455	10,752	2,281	2,281						
$30,000 under $50,000	584	20,244	395	8,497	561	19,489	395	8,497	2,188	2,101	584	16,522	584	4,019	584	4,019
$50,000 under $100,000	486	32,913	298	10,953	434	29,300	272	10,303	2,261	2,099	486	26,919	486	9,682	486	9,682
$100,000 under $200,000	111	13,400	87	5,170	102	12,268	81	4,895	501	479	111	11,208	111	5,027	111	5,027
$200,000 or more	13	3,654	11	723	11	3,190	9	721	45	43	13	3,171	13	1,787	13	1,815
Returns under $5,000	14,302	40,306	17,959	38,461	1,476	4,627	(*)	(*)	22,172	21,504	9,972	8,653	9,972	1,262	9,972	1,262
Returns $5,000 under $10,000	26,378	208,991	23,106	179,291	19,643	160,330	16,705	141,445	82,776	82,357	26,378	116,620	26,378	19,341	26,378	19,341
Returns $10,000 under $15,000	22,368	262,338	21,440	241,022	20,440	240,099	20,155	226,804	75,739	74,453	22,368	163,935	22,368	28,714	22,368	28,714
Returns $15,000 or more	8,814	215,758	7,778	142,018	8,418	204,857	7,434	142,209	36,941	36,534	8,814	160,268	8,814	40,845	8,814	40,874
FLINT, MICHIGAN																
Total	146,299	1,654,646	134,466	1,494,801	99,514	1,377,702	90,063	1,236,598	466,143	451,846	135,055	1,067,548	135,055	213,956	135,055	214,044
Under $2,000	(*)	(*)	(*)	(*)					21,389	20,633						
$2,000 under $4,000	35,722	182,544	27,488	145,923	16,328	85,034	9,203	56,357	19,615	15,625	23,158	40,203	23,158	6,269	23,158	6,269
$4,000 under $6,000									23,151	20,852						
$6,000 under $8,000									31,770	27,633	12,906	54,270	12,906	9,257	12,906	9,257
$8,000 under $10,000	25,457	230,128	25,298	223,841	15,032	136,270	14,873	130,627	75,548	73,460	25,457	138,424	25,457	24,344	25,457	24,344
$10,000 under $15,000	36,763	448,641	36,266	437,271	32,448	400,675	31,951	389,673	138,222	138,222	36,763	280,921	36,763	50,029	36,763	50,029
$15,000 under $20,000	23,245	397,777	22,816	385,760	22,679	387,969	22,250	377,398	103,781	103,335	23,232	259,656	23,232	48,746	23,232	48,746
$20,000 under $25,000	8,304	182,900	7,751	160,870	8,144	179,321	7,591	157,333	32,574	32,254	8,304	134,804	8,304	27,788	8,304	27,788
$25,000 under $30,000	2,633	70,652	2,444	56,143	2,425	65,322	2,236	53,576	9,723	9,723	2,633	52,819	2,633	11,616	2,633	11,616
$30,000 under $50,000	1,726	58,572	1,409	42,113	1,678	56,826	1,384	41,951	6,877	6,787	1,726	45,465	1,726	10,994	1,726	10,994
$50,000 under $100,000	729	46,983	486	23,979	640	41,279	460	22,628	2,914	2,815	729	38,828	729	13,620	729	13,649
$100,000 under $200,000	114	14,301	92	5,473	109	13,556	92	5,473	457	414	114	11,767	114	5,322	114	5,354
$200,000 or more	33	12,900	23	1,582	31	11,450	23	1,582	122	93	33	10,391	33	5,971	33	5,998
Returns under $5,000	27,602	64,110	21,278	49,296	4,906	11,525	(*)	(*)	50,361	45,615	16,565	21,165	16,565	3,301	16,565	3,301
Returns $5,000 under $10,000	45,150	357,810	41,901	332,313	26,454	209,780	23,352	185,839	121,112	112,588	44,956	211,732	44,956	36,569	44,956	36,569
Returns $10,000 under $15,000	36,763	448,641	36,266	437,271	32,448	400,675	31,951	389,673	138,222	138,222	36,763	280,921	36,763	50,029	36,763	50,029
Returns $15,000 or more	36,784	784,085	35,021	675,921	35,706	755,721	34,036	659,941	156,448	155,421	36,771	553,730	36,771	124,057	36,771	124,144
FORT LAUDERDALE-HOLLYWOOD, FLORIDA																
Total	256,940	2,421,260	214,999	1,748,735	137,260	1,838,736	114,357	1,346,226	686,795	637,023	204,710	1,492,110	200,532	346,128	200,537	347,842
Under $2,000	30,085	12,179	27,595	36,242	1,978	-12,945	914	5,062	47,724	46,482	-	-	-	-	(*)	(*)
$2,000 under $4,000	44,304	127,501	37,719	88,699	29,645	137,744	24,255	97,685	84,547	78,449	35,824	27,832	33,791	3,900	33,791	3,900
$4,000 under $6,000	47,598	240,389	36,458	163,976					115,848	99,299	40,376	86,904	38,343	13,309	38,344	13,331
$6,000 under $8,000	32,154	222,031	26,178	173,184	21,219	146,634	17,762	126,182	104,917	98,758	26,057	86,075	25,995	14,062	25,995	14,062
$8,000 under $10,000	25,066	222,897	21,958	211,166	15,039	132,851	12,440	123,798	64,104	61,759	24,731	139,082	24,731	24,312	24,731	24,312
$10,000 under $15,000	35,713	439,529	31,254	366,636	30,387	375,244	26,886	315,883	113,133	105,994	35,713	290,379	35,664	51,859	35,664	51,859
$15,000 under $20,000	21,475	368,343	19,046	313,510	20,070	342,788	17,971	299,028	80,171	76,590	21,473	250,474	21,473	47,882	21,473	47,882
$20,000 under $25,000	8,381	184,066	6,896	139,570	7,859	172,129	6,581	133,160	31,598	29,561	8,381	130,782	8,381	27,112	8,381	27,112
$25,000 under $30,000	3,774	104,809	2,474	62,475	3,301	91,121	2,316	57,909	12,915	11,656	3,773	79,624	3,773	18,178	3,774	18,180
$30,000 under $50,000	5,437	207,841	3,390	104,472	5,130	195,325	3,367	104,357	20,386	18,340	5,434	160,766	5,434	41,596	5,434	41,596
$50,000 under $100,000	2,267	152,106	1,551	59,567	2,010	135,269	1,412	55,415	8,851	7,828	2,266	122,755	2,266	42,900	2,267	43,089
$100,000 under $200,000	537	69,088	372	22,319	483	62,478	348	20,979	2,023	1,805	534	57,564	534	26,141	534	26,348
$200,000 or more	149	70,481	108	6,918	139	60,098	105	6,768	578	502	148	59,871	147	34,878	148	36,169
Returns under $5,000	98,034	248,320	84,463	201,349	22,467	73,424	16,560	61,104	195,010	179,252	58,825	70,889	54,759	10,187	54,761	10,211
Returns $5,000 under $10,000	81,173	576,678	65,445	471,918	45,414	330,859	38,811	291,623	222,130	205,495	68,163	269,003	68,101	45,397	68,101	45,397
Returns $10,000 under $15,000	35,713	439,529	31,254	366,636	30,387	375,244	26,886	315,883	113,133	105,994	35,713	290,379	35,664	51,859	35,664	51,859
Returns $15,000 or more	42,020	1,156,733	33,837	708,832	38,992	1,059,208	32,100	677,616	156,522	146,282	42,009	861,838	42,008	238,685	42,011	240,376

Footnotes at end of table.

Table 5.6 — ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
FORT WAYNE, INDIANA																
Total	95,781	953,705	82,658	772,570	51,112	756,757	48,049	630,091	259,374	245,005	72,587	630,265	72,587	133,552	72,587	133,613
Under $2,000	21,297	14,033	15,854	9,193	676	799	139	194	20,043	20,030	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000									5,817	3,586						
$4,000 under $6,000	18,014	89,483	31,991	207,338	16,620	121,553	16,010	112,170	46,322	38,466	27,460	81,926	27,460	13,459	27,460	13,459
$6,000 under $8,000	11,479	80,643							25,330	25,063						
$8,000 under $10,000	7,303	67,771							18,119	16,086	7,303	44,975	7,303	7,460	7,303	7,460
$10,000 under $15,000	17,514	217,632	16,769	203,302	15,367	191,999	14,808	183,407	64,280	63,822	17,514	137,949	17,514	24,657	17,514	24,657
$15,000 under $20,000	10,638	179,410	10,035	160,340	9,909	166,875	9,671	153,427	41,121	40,756	10,638	124,245	10,638	23,735	10,638	23,735
$20,000 under $25,000	5,171	115,545	4,628	94,039	4,456	99,625	4,070	83,188	21,095	21,045	5,171	84,010	5,171	17,696	5,171	17,696
$25,000 under $30,000	1,203	33,434	1,203	29,097	1,203	33,434	1,203	29,097	4,688	4,688	1,203	24,829	1,203	5,535	1,203	5,535
$30,000 under $50,000	2,332	83,079	1,563	42,135	2,146	77,127	1,563	42,135	9,099	8,223	2,332	63,091	2,332	16,117	2,332	16,117
$50,000 under $100,000	678	45,315	484	18,946	590	39,965	459	18,492	2,833	2,654	678	36,247	678	12,944	678	12,944
$100,000 under $200,000	126	15,957	108	6,210	123	15,579	106	6,186	531	502	125	13,039	125	5,954	125	5,963
$200,000 or more	27	11,405	23	1,971	22	9,801	20	1,795	96	84	27	9,934	27	5,941	27	5,994
Returns under $5,000	29,491	49,447	22,015	29,602	(*)	(*)	(*)	(*)	42,722	34,586	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	28,602	202,483	25,830	186,929	14,319	111,579	13,778	108,070	72,909	68,645	28,602	112,846	28,602	18,692	28,602	18,692
Returns $10,000 under $15,000	17,514	217,632	16,769	203,302	15,367	191,999	14,808	183,407	64,280	63,822	17,514	137,949	17,514	24,657	17,514	24,657
Returns $15,000 or more	20,174	484,143	18,044	352,738	18,449	442,406	17,092	334,321	79,463	77,952	20,174	355,396	20,174	87,973	20,174	88,035
FORT WORTH, TEXAS																
Total	236,559	2,231,311	215,869	1,905,516	150,801	1,865,840	139,024	1,620,921	658,615	642,142	187,397	1,407,432	186,526	294,000	186,534	295,254
Under $2,000	38,398	17,618	33,371	33,159	6,257	-6,624	3,790	7,911	50,315	48,508	-	-	-	-	27,586	4,343
$2,000 under $4,000	37,452	117,013	32,186	98,729	13,377	44,825	10,426	36,559	68,698	63,775	27,583	28,696	27,581	4,268		
$4,000 under $6,000	19,388	95,359	18,454	88,601	10,997	56,620	10,355	54,550	49,417	48,833	18,804	40,868	18,222	6,142	18,222	6,142
$6,000 under $8,000	19,427	139,435	17,970	128,866	8,845	64,390	7,679	54,916	54,760	54,400	19,135	74,737	19,135	12,412	19,135	12,412
$8,000 under $10,000	24,391	219,639	21,622	201,996	21,793	195,666	20,976	194,889	94,118	90,214	24,391	95,628	24,391	15,190	24,391	15,190
$10,000 under $15,000	57,078	698,192	55,127	644,214	51,620	633,495	50,460	592,230	199,611	198,008	57,076	449,496	56,811	79,072	56,811	79,072
$15,000 under $20,000	23,789	408,276	22,587	374,436	21,973	375,960	21,133	349,515	80,588	78,334	23,789	296,779	23,789	57,381	23,789	57,381
$20,000 under $25,000	9,811	216,791	8,922	188,333	9,707	214,653	8,871	187,344	37,061	36,638	9,811	159,318	9,811	32,741	9,811	32,741
$25,000 under $30,000	2,433	66,465	2,261	50,611	2,329	63,765	2,261	50,611	8,504	8,382	2,433	53,104	2,411	12,123	2,411	12,123
$30,000 under $50,000	2,767	101,620	2,331	52,617	2,487	91,949	2,116	50,303	9,424	9,253	2,764	81,355	2,764	20,779	2,767	20,968
$50,000 under $100,000	1,267	86,073	810	29,118	1,111	75,245	744	27,911	4,838	4,661	1,255	72,803	1,255	26,025	1,255	26,174
$100,000 under $200,000	276	34,430	171	11,139	238	29,940	158	10,584	1,001	897	275	29,053	275	13,213	275	13,353
$200,000 or more	82	30,900	57	3,699	67	25,956	55	3,598	280	239	81	25,595	81	14,652	81	15,355
Returns under $5,000	81,642	158,947	70,698	152,443	21,230	45,472	15,453	49,247	130,693	123,671	32,791	40,820	32,498	6,173	32,503	6,249
Returns $5,000 under $10,000	57,414	430,117	52,905	398,907	40,039	309,406	37,773	299,579	186,615	182,059	57,122	199,109	56,831	31,840	56,831	31,840
Returns $10,000 under $15,000	57,078	698,192	55,127	644,214	51,620	633,495	50,460	592,230	199,611	198,008	57,076	449,496	56,811	79,072	56,811	79,072
Returns $15,000 or more	40,425	944,555	37,139	709,951	37,912	877,468	35,338	679,866	141,696	138,404	40,408	718,007	40,386	176,915	40,389	178,096
FRESNO, CALIFORNIA																
Total	135,175	1,200,051	124,005	950,130	82,498	1,012,782	73,881	788,976	402,006	393,534	109,589	693,517	109,162	136,505	109,165	136,703
Under $2,000	19,666	10,797	17,305	20,245	1,806	-4,412	785	4,235	23,921	23,633	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	20,979	63,209	19,585	60,419	3,928	14,124	5,111	15,762	48,483	48,483	15,893	13,831	15,624	2,052	15,624	2,052
$4,000 under $6,000	13,376	60,637	12,608	42,285	2,930	14,044			34,883	32,852	10,863	22,338	10,798	3,336	10,799	3,351
$6,000 under $8,000	16,468	114,725	15,874	100,569	14,120	97,941	13,574	83,365	53,253	50,955	16,468	55,602	16,402	8,449	16,402	8,449
$8,000 under $10,000	17,245	148,634	16,730	145,937	15,004	129,968	14,554	128,889	59,465	58,929	17,243	72,936	17,243	11,996	17,243	11,996
$10,000 under $15,000	27,693	333,805	24,931	284,522	25,564	308,862	23,292	268,080	106,814	104,914	27,692	194,504	27,668	33,342	27,669	33,343
$15,000 under $20,000	10,329	174,185	9,695	147,393	9,915	147,405	9,346	141,767	38,660	38,481	9,980	114,585	9,979	21,486	9,979	21,486
$20,000 under $25,000	4,786	104,846	4,552	90,769	4,737	103,770	4,552	90,769	17,476	17,428	4,786	74,777	4,786	15,039	4,786	15,039
$25,000 under $30,000	1,729	47,942	1,262	14,661	1,729	47,942	1,262	14,661	7,396	6,877	1,729	34,321	1,728	7,293	1,728	7,361
$30,000 under $50,000	2,071	77,873	1,014	25,219	2,027	76,303	992	25,194	8,445	7,992	2,071	60,149	2,071	14,790	2,071	14,802
$50,000 under $100,000	710	45,403	375	14,101	620	40,149	341	12,296	2,714	2,528	710	35,961	709	12,129	710	12,145
$100,000 under $200,000	109	13,880	65	3,413	107	13,548	65	3,413	446	419	109	11,318	109	4,931	109	4,964
$200,000 or more	14	4,115	9	598	11	3,138	7	545	50	43	14	3,110	14	1,653	14	1,705
Returns under $5,000	53,409	131,223	49,432	122,742	8,198	21,201	5,830	19,790	104,897	102,578	28,445	35,829	28,176	5,350	28,176	5,350
Returns $5,000 under $10,000	34,325	266,779	32,670	246,713	29,590	230,464	28,194	212,461	115,108	112,274	34,053	128,964	33,922	20,492	33,923	20,508
Returns $10,000 under $15,000	27,693	333,805	24,931	284,522	25,564	308,862	23,292	268,080	106,814	104,914	27,692	194,504	27,668	33,342	27,669	33,343
Returns $15,000 or more	19,748	468,244	16,972	296,153	19,146	452,254	16,565	288,644	75,187	73,768	19,399	334,220	19,396	77,321	19,397	77,502

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GARY-HAMMOND-EAST CHICAGO, INDIANA																
Total	254,444	2,187,368	225,704	1,919,497	151,980	1,690,319	134,896	1,487,620	714,847	679,850	205,222	1,349,154	203,258	259,001	203,258	259,018
Under $2,000	41,379	45,942	34,538	43,325					58,315	52,414	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	28,436	90,216	23,837	71,733	19,506	47,250	14,630	42,391	55,043	48,616	23,837	26,786	23,837	4,008	23,837	4,008
$4,000 under $6,000	35,521	174,053	27,274	118,462	15,880	79,180	9,597	35,331	87,241	75,385	32,549	75,099	30,585	11,715	30,585	11,715
$6,000 under $8,000	17,047	114,807	14,627	99,938	10,887	70,107	8,735	57,280	46,346	43,658	14,811	62,513	14,811	10,426	14,811	10,426
$8,000 under $10,000	43,004	384,882	40,608	355,756	24,924	223,351	24,628	215,552	130,127	123,163	43,004	233,412	43,004	40,644	43,004	40,644
$10,000 under $15,000	79,491	696,664	53,849	655,302	49,108	609,639	47,179	576,004	217,163	211,368	56,481	448,087	56,481	79,884	56,481	79,884
$15,000 under $20,000	23,319	400,022	22,680	388,344	22,521	386,211	21,882	355,231	85,339	85,339	23,319	281,340	23,319	54,139	23,319	54,139
$20,000 under $25,000	5,609	124,507	5,303	110,481	5,608	124,485	5,303	110,481	20,918	20,918	5,609	96,211	5,609	19,986	5,609	19,986
$25,000 under $30,000	1,587	43,151	1,484	38,247	1,565	41,527	1,462	38,033	5,389	5,389	1,587	33,004	1,587	7,334	1,587	7,334
$30,000 under $50,000	1,114	42,349	748	24,377	1,092	42,274	748	24,377	4,725	4,663	1,114	32,425	1,114	7,524	1,114	7,524
$50,000 under $100,000	826	52,827	663	25,020	788	50,403	650	24,597	3,806	3,722	826	43,959	826	15,226	826	15,226
$100,000 under $200,000	106	14,043	81	4,306	86	11,387	70	3,936	375	353	106	12,461	106	5,968	106	5,971
$200,000 or more	15	4,305	12	1,207	15	4,305	12	1,207	62	62	15	3,829	15	2,143	15	2,157
Returns under $5,000	99,930	226,335	74,491	175,867	79,802	95,146	20,925	61,682	160,902	138,949	45,446	61,920	43,482	9,278	43,482	9,278
Returns $5,000 under $10,000	75,455	583,566	66,393	513,348	41,395	324,743	36,665	288,772	216,170	203,287	70,719	331,919	70,719	57,519	70,719	57,519
Returns $10,000 under $15,000	56,481	696,664	53,849	655,302	47,108	609,639	47,179	576,004	217,163	211,368	56,481	448,087	56,481	79,884	56,481	79,884
Returns $15,000 or more	32,576	680,804	30,971	574,981	31,675	660,792	30,127	561,061	120,612	120,246	32,576	503,227	32,576	112,320	32,576	112,337
GRAND RAPIDS, MICHIGAN																
Total	199,963	1,889,684	182,463	1,568,194	114,155	1,470,597	104,868	1,221,638	568,876	550,543	163,692	1,168,700	163,691	237,051	163,706	237,221
Under $2,000	29,388	25,377	28,493	27,404					36,041	35,033						
$2,000 under $4,000	16,907	51,543	14,717	37,903	18,508	80,144	15,329	64,241	31,572	28,668	38,868	92,697	38,868	14,987	38,881	14,997
$4,000 under $6,000	28,539	150,884	25,976	135,632					64,016	59,428						
$6,000 under $8,000	28,931	201,545	23,878	162,175	14,518	105,390	13,758	93,728	73,094	68,810	28,628	115,242	28,628	19,297	28,628	19,297
$8,000 under $10,000	18,920	171,073	17,283	160,249	11,697	105,871	10,667	101,189	61,521	60,308	18,920	91,337	18,920	15,989	18,920	15,984
$10,000 under $15,000	47,581	579,013	45,909	544,472	41,692	513,410	40,255	485,389	191,858	189,326	47,580	345,928	47,580	60,354	47,580	60,354
$15,000 under $20,000	16,667	285,862	15,757	263,079	15,235	261,749	14,666	246,715	61,601	61,593	16,667	196,970	16,667	37,876	16,667	37,876
$20,000 under $25,000	6,016	132,684	5,494	105,715	5,855	129,141	5,494	105,715	21,335	20,921	6,016	97,444	6,016	19,971	6,016	19,971
$25,000 under $30,000	2,828	75,855	2,080	43,908	2,757	74,049	2,080	43,908	9,492	9,280	2,828	58,359	2,828	13,456	2,828	13,456
$30,000 under $50,000	2,854	108,318	1,993	45,396	2,646	100,869	1,810	42,586	12,603	11,793	2,854	83,010	2,854	20,999	2,854	20,999
$50,000 under $100,000	1,151	74,597	739	31,100	1,076	68,944	674	27,502	4,968	4,730	1,150	60,118	1,150	20,875	1,151	20,893
$100,000 under $200,000	153	20,303	124	8,229	145	19,201	116	7,802	623	554	153	16,506	152	7,496	153	7,541
$200,000 or more	79	12,630	20	2,872	26	11,829	19	2,863	108	95	28	9,987	28	5,957	28	6,043
Returns under $5,000	74,673	113,701	51,237	100,267	8,341	23,308	7,351	20,544	89,088	84,822	20,702	30,894	20,702	4,801	20,715	4,816
Returns $5,000 under $10,000	68,015	486,721	59,110	423,156	36,382	268,098	32,403	238,615	177,206	167,465	65,714	268,832	65,714	45,467	65,714	45,467
Returns $10,000 under $15,000	47,581	579,013	45,909	544,472	41,692	513,410	40,255	485,389	191,858	189,326	47,580	345,928	47,580	60,354	47,580	60,354
Returns $15,000 or more	71,694	710,249	70,207	500,298	27,740	665,782	24,859	477,092	110,724	108,970	29,696	522,996	29,695	126,429	29,697	126,583
GREENSBORO-WINSTON-SALEM-HIGH POINT, NORTH CAROLINA																
Total	266,941	2,288,364	250,120	1,974,381	130,789	1,666,907	120,776	1,416,962	658,335	634,664	233,140	1,405,548	228,461	286,390	228,466	286,797
Under $2,000	44,175	30,174	28,438	28,340	828	-2,016	7,507	22,408	38,904	38,625	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	39,442	114,474	35,480	104,937	8,834	24,343			67,895	61,383	33,775	34,130	33,775	5,059	33,775	5,059
$4,000 under $6,000	48,739	271,294	43,033	228,723	16,914	86,630	12,030	58,888	103,729	89,128	55,255	138,741	50,855	21,319	50,855	21,319
$6,000 under $8,000	36,075	244,564	35,860	237,348	11,830	81,579	11,765	76,806	76,003	75,724	36,075	144,795	35,796	24,283	35,796	24,283
$8,000 under $10,000	28,376	245,988	28,059	234,639	18,107	160,610	17,855	148,863	88,333	88,333	28,376	144,923	28,376	24,644	28,376	24,644
$10,000 under $15,000	41,792	506,303	39,881	466,721	39,133	475,163	38,001	449,302	110,812	150,510	41,078	311,999	41,078	54,554	41,078	54,554
$15,000 under $20,000	22,433	391,526	21,989	363,391	22,369	390,483	21,925	363,388	83,862	83,732	22,433	267,513	22,433	50,682	22,433	50,682
$20,000 under $25,000	7,329	160,537	6,852	136,379	6,541	142,570	6,379	126,487	25,340	24,916	7,329	113,350	7,329	23,454	7,329	23,454
$25,000 under $30,000	2,049	55,399	1,863	33,475	1,996	53,970	1,810	33,210	6,815	6,598	2,049	41,914	2,049	9,265	2,049	9,265
$30,000 under $50,000	3,471	93,015	3,022	58,561	3,332	88,212	1,952	57,757	8,645	8,079	2,448	71,504	2,448	18,640	2,448	18,640
$50,000 under $100,000	1,681	111,246	1,333	54,389	1,555	102,617	1,260	53,726	6,568	6,329	1,681	87,822	1,681	30,742	1,681	30,784
$100,000 under $200,000	310	39,730	246	16,681	288	36,625	235	16,074	1,184	1,097	308	31,491	308	14,103	310	14,179
$200,000 or more	69	23,113	59	4,328	62	21,121	57	3,993	245	210	68	17,338	68	9,639	68	9,898
Returns under $5,000	102,327	244,749	92,120	264,834	14,749	49,787	10,329	35,680	156,916	143,891	69,750	116,323	67,485	17,801	67,488	17,833
Returns $5,000 under $10,000	86,480	607,746	83,050	569,154	41,764	306,358	38,828	271,734	217,948	209,302	85,996	346,294	83,582	57,509	83,582	57,509
Returns $10,000 under $15,000	41,792	506,303	39,881	466,721	39,133	475,163	38,001	449,302	150,812	150,510	41,078	311,999	41,078	54,554	41,078	54,554
Returns $15,000 or more	36,342	874,566	34,369	673,673	35,143	835,598	33,618	660,694	132,659	130,961	36,316	630,931	36,316	156,526	36,318	156,902

Footnotes at end of table.

Table 5. 6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
GREENVILLE, SOUTH CAROLINA																
Total	120,998	980,363	114,396	879,606	70,865	821,399	67,490	735,885	317,168	311,423	95,447	583,291	95,447	111,577	95,447	111,686
Under $2,000	22,437	20,853							28,069	28,069	-	-	-	-	-	-
$2,000 under $4,000	16,857	50,083	46,981	117,060	6,193	18,311	5,438	15,499	25,665	22,823	13,967	13,820	13,967	2,036	13,967	2,036
$4,000 under $6,000	11,568	55,924							25,438	25,438	11,568	20,263	11,568	4,036	11,568	4,036
$6,000 under $8,000	15,003	105,722	14,067	92,900	12,688	90,295	27,362	217,723	42,991	42,991	14,779	58,069	14,779	9,189	14,779	9,189
$8,000 under $10,000	18,245	166,123	17,921	157,507	15,934	144,622			67,921	65,749	18,245	92,471	18,245	15,472	18,245	15,472
$10,000 under $15,000	24,253	293,909	23,914	284,231	23,528	284,769	23,189	275,357	80,320	79,991	24,253	186,459	24,253	32,717	24,253	32,717
$15,000 under $20,000	7,375	124,376	6,693	108,939	7,314	123,327	6,693	108,939	26,388	26,388	7,375	85,073	7,375	15,941	7,375	15,941
$20,000 under $25,000	2,659	57,646	2,535	49,428	2,658	57,624	2,535	49,428	9,045	8,889	2,659	41,166	2,659	8,312	2,659	8,312
$25,000 under $30,000	1,345	36,882	1,244	32,823	1,345	36,882	1,244	32,823	6,727	6,627	1,345	25,384	1,345	5,472	1,345	5,472
$30,000 under $50,000	711	25,622	572	13,320	691	24,871	572	13,320	2,401	2,363	711	20,748	711	5,267	711	5,267
$50,000 under $100,000	459	29,975	398	18,086	432	28,108	387	17,561	1,887	1,797	459	24,027	459	8,448	459	8,448
$100,000 under $200,000	75	9,235	61	4,578	72	8,879	61	4,578	281	267	75	6,916	75	3,028	75	3,028
$200,000 or more	11	4,012	10	734	10	3,711	9	657	35	31	11	2,896	11	1,657	11	1,768
Returns under $5,000	46,137	101,760	42,307	92,648	3,640	5,282	(*)	(*)	63,075	60,233	20,810	30,939	20,810	4,714	20,810	4,714
Returns $5,000 under $10,000	37,973	296,946	36,662	274,820	31,175	247,945	29,864	230,064	127,009	124,837	37,749	159,685	37,749	26,020	37,749	26,020
Returns $10,000 under $15,000	24,253	293,909	23,914	284,231	23,528	284,769	23,189	275,357	80,320	79,991	24,253	186,459	24,253	32,717	24,253	32,717
Returns $15,000 or more	12,635	287,747	11,513	227,908	12,522	283,403	11,501	227,305	46,764	46,362	12,635	206,209	12,635	48,127	12,635	48,238
HARRISBURG, PENNSYLVANIA																
Total	153,042	1,438,524	141,354	1,222,289	81,952	1,100,164	73,480	928,984	370,592	357,227	137,519	947,501	137,519	189,504	137,520	189,571
Under $2,000	18,291	21,484	16,059	19,056	5,064	9,341	2,403	7,010	24,365	20,421	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	20,041	58,614	19,087	53,915					31,026	27,322	17,352	18,239	17,352	2,640	17,352	2,640
$4,000 under $6,000	21,964	117,138	20,633	107,419	11,922	81,677	10,025	72,450	28,218	27,317	21,382	75,430	21,382	12,815	21,382	12,815
$6,000 under $8,000	18,080	127,175	17,445	123,114					37,751	37,151	18,080	79,424	18,080	13,300	18,080	13,300
$8,000 under $10,000	14,206	129,524	11,046	98,116	7,831	69,871	6,805	59,655	41,262	38,528	14,206	79,915	14,206	13,483	14,206	13,483
$10,000 under $15,000	36,902	447,213	35,510	397,668	33,962	411,123	32,699	366,887	128,856	128,723	36,902	284,437	36,902	50,180	36,902	50,180
$15,000 under $20,000	15,001	256,559	14,061	232,377	14,660	250,975	14,061	232,377	48,785	47,694	15,001	184,090	15,001	35,253	15,001	35,253
$20,000 under $25,000	3,461	76,241	3,232	65,530	3,461	76,241	3,232	65,530	11,616	11,616	3,461	57,709	3,461	11,979	3,461	11,979
$25,000 under $30,000	1,960	54,136	1,742	41,959	1,960	54,136	1,742	41,959	7,419	7,419	1,960	42,185	1,960	9,360	1,960	9,360
$30,000 under $50,000	2,321	83,751	1,935	54,663	2,298	82,676	1,912	54,662	8,254	8,188	2,321	69,223	2,321	18,018	2,321	18,018
$50,000 under $100,000	667	44,367	499	21,222	655	43,412	499	21,222	2,465	2,332	667	36,926	667	13,029	667	13,047
$100,000 under $200,000	127	16,348	88	6,043	121	15,481	86	6,038	509	454	127	14,067	127	6,423	127	6,444
$200,000 or more	21	5,974	17	1,207	18	5,231	16	1,194	66	62	21	4,989	21	2,749	21	2,774
Returns under $5,000	46,004	115,743	41,985	103,884	6,498	15,699	(*)	(*)	67,643	59,094	30,610	38,756	30,610	6,140	30,611	6,143
Returns $5,000 under $10,000	46,578	338,191	42,285	297,736	18,319	145,189	16,229	130,478	94,979	91,645	46,449	215,120	46,449	36,373	46,449	36,373
Returns $10,000 under $15,000	36,902	447,213	35,510	397,668	33,962	411,123	32,699	366,887	128,856	128,723	36,902	284,437	36,902	50,180	36,902	50,180
Returns $15,000 or more	23,558	537,376	21,574	423,001	23,173	528,152	21,548	422,981	79,114	77,765	23,558	409,189	23,558	96,811	23,558	96,875
HARTFORD, CONNECTICUT																
Total	248,874	2,552,564	225,493	2,105,477	150,217	2,104,864	136,645	1,753,369	672,696	635,035	207,770	1,684,947	207,756	357,101	207,776	357,675
Under $2,000	33,886	21,191	30,985	37,821	2,535	-10,984	2,506	4,943	45,719	43,557	33,130	29,155	33,130	4,310	33,136	4,339
$2,000 under $4,000	35,396	102,026							53,408	49,095						
$4,000 under $6,000	24,350	115,442	65,277	259,504	25,609	122,098	15,802	62,469	50,506	41,770	19,468	49,140	19,466	8,097	19,468	8,101
$6,000 under $8,000	19,780	132,827							38,523	32,052	19,713	80,608	19,713	13,215	19,713	13,215
$8,000 under $10,000	27,747	246,739	27,238	212,742	25,339	226,256	24,830	192,524	104,378	99,550	27,747	137,241	27,747	22,237	27,747	22,237
$10,000 under $15,000	52,703	648,958	49,746	580,227	45,111	564,422	43,851	522,079	176,329	168,473	52,703	422,415	52,703	75,562	52,703	75,562
$15,000 under $20,000	31,104	535,597	30,576	498,726	29,044	500,904	28,540	468,391	113,248	112,301	31,104	380,419	31,104	73,579	31,104	73,579
$20,000 under $25,000	13,543	299,487	12,912	258,838	12,710	280,277	12,496	250,936	47,662	47,298	13,543	227,209	13,543	47,878	13,543	47,878
$25,000 under $30,000	4,062	109,216	3,689	83,738	3,827	102,781	3,689	83,738	17,451	16,746	4,062	82,316	4,062	18,467	4,062	18,467
$30,000 under $50,000	3,853	139,405	3,231	90,991	3,830	138,659	3,208	90,231	15,962	15,320	3,853	112,156	3,853	28,210	3,853	28,219
$50,000 under $100,000	2,050	134,861	1,520	60,891	1,848	120,999	1,413	56,591	7,973	7,516	2,050	111,118	2,038	39,363	2,050	39,436
$100,000 under $200,000	323	42,472	262	18,108	300	39,253	257	17,881	1,250	1,124	320	34,344	320	15,618	320	15,693
$200,000 or more	77	24,341	57	3,892	64	20,199	53	3,586	287	233	77	18,825	77	10,567	77	10,949
Returns under $5,000	89,318	214,162	76,602	184,229	21,171	62,205	13,612	45,668	145,319	130,108	48,284	61,240	48,282	9,458	48,290	9,492
Returns $5,000 under $10,000	51,841	404,064	46,898	325,837	32,312	275,166	29,526	214,268	147,215	135,916	51,774	234,905	51,774	38,400	51,774	38,400
Returns $10,000 under $15,000	52,703	648,958	49,746	580,227	45,111	564,422	43,851	522,079	176,329	168,473	52,703	422,415	52,703	75,562	52,703	75,562
Returns $15,000 or more	55,012	1,285,380	52,247	1,015,184	51,623	1,203,071	49,656	971,354	203,833	200,538	55,009	966,387	54,997	233,681	55,009	234,223

Footnotes at end of table.

Table 5.6 —ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
HONOLULU, HAWAII																
Total	254,453	2,566,410	241,536	2,206,959	127,156	1,919,377	122,808	1,659,584	673,862	652,131	204,392	1,620,923	204,260	332,141	204,270	332,782
Under $2,000	43,653	30,361	38,735	30,809	2,241	-3,858	2,138	2,410	67,073	62,995	-	-	-	-	(*)	(*)
$2,000 under $4,000	25,292	76,483	22,836	66,324	17,367	96,103	15,749	77,107	42,657	38,159	22,671	25,039	22,671	3,727	22,671	3,727
$4,000 under $6,000	28,425	141,733	27,122	126,485					48,561	45,456	25,097	73,402	25,023	11,810	25,023	11,810
$6,000 under $8,000	26,997	195,217	26,597	173,403					60,742	60,742	26,634	119,170	26,634	20,601	26,634	20,601
$8,000 under $10,000	28,170	256,172	28,114	243,011	20,036	181,479	19,982	167,833	86,875	80,776	28,168	153,910	28,114	26,202	28,114	26,202
$10,000 under $15,000	46,293	577,913	44,763	524,191	35,221	441,683	34,581	416,573	148,491	147,350	46,219	370,649	46,219	67,455	46,219	67,455
$15,000 under $20,000	28,033	473,790	27,197	433,736	26,078	441,897	25,242	405,864	113,923	112,193	28,025	301,868	28,025	56,585	28,033	56,606
$20,000 under $25,000	15,359	339,757	15,195	306,504	14,694	325,752	14,585	298,211	59,520	59,025	15,359	231,692	15,359	47,090	15,359	47,090
$25,000 under $30,000	6,366	173,822	5,988	152,406	6,088	166,339	5,710	145,101	23,295	23,295	6,366	125,641	6,366	27,685	6,366	27,685
$30,000 under $50,000	4,076	148,590	3,543	96,526	3,826	141,022	3,531	95,894	15,603	15,385	4,076	105,512	4,076	25,974	4,076	25,982
$50,000 under $100,000	1,466	96,206	1,197	40,957	1,276	83,074	1,068	38,515	5,923	5,660	1,455	71,930	1,455	24,513	1,455	24,566
$100,000 under $200,000	261	33,909	207	10,264	219	28,374	183	9,768	978	898	261	26,091	258	11,399	258	11,521
$200,000 or more	62	22,457	42	2,341	50	17,512	39	2,308	221	197	61	16,018	60	9,102	61	9,535
Returns under $5,000	83,743	173,835	75,680	160,209	10,299	28,759	9,391	31,852	132,702	123,054	35,188	56,775	35,188	8,878	35,189	8,881
Returns $5,000 under $10,000	69,794	526,130	67,724	479,824	29,345	244,966	28,478	215,499	173,206	165,074	67,382	314,747	67,254	53,461	67,254	53,461
Returns $10,000 under $15,000	46,293	577,913	44,763	524,191	35,221	441,683	34,581	416,573	148,491	147,350	46,219	370,649	46,219	67,455	46,219	67,455
Returns $15,000 or more	55,623	1,288,531	53,369	1,042,736	52,291	1,203,970	50,358	995,662	219,463	216,653	55,603	878,753	55,599	202,347	55,608	202,985
HOUSTON, TEXAS																
Total	759,793	7,416,990	709,064	6,403,874	459,190	5,973,138	424,694	5,129,244	2,167,093	2,115,980	628,337	4,806,217	627,762	1,034,357	627,900	1,040,154
Under $2,000	115,421	6,392	102,726	118,959	15,043	-68,097	9,745	23,457	168,409	165,524	(*)	(*)	(*)	(*)	11,026	453
$2,000 under $4,000	63,599	180,373	58,177	163,958	17,986	58,300	15,688	50,680	108,712	105,333	51,239	50,766	51,239	7,433	51,239	7,433
$4,000 under $6,000	103,315	510,181	95,250	462,609	37,879	197,484	31,265	164,897	254,145	239,927	93,249	228,889	93,038	36,804	93,038	36,804
$6,000 under $8,000	84,499	585,723	78,427	525,762	49,824	341,450	44,376	292,199	244,430	235,351	79,808	315,389	79,808	51,938	79,808	51,938
$8,000 under $10,000	106,876	952,203	104,518	925,168	79,876	711,222	77,849	687,216	397,298	392,939	106,863	528,861	106,853	89,467	106,863	89,505
$10,000 under $15,000	154,372	1,895,907	148,688	1,774,119	132,918	1,647,738	128,370	1,553,090	521,506	511,773	154,372	1,234,452	154,315	219,113	154,319	219,200
$15,000 under $20,000	73,067	1,238,997	70,310	1,150,740	70,793	1,201,140	68,126	1,117,496	257,175	256,355	73,064	873,061	73,062	166,052	73,066	166,097
$20,000 under $25,000	28,015	619,160	25,680	537,487	26,993	497,159	25,118	528,428	101,950	99,301	28,014	461,977	28,004	96,168	28,005	96,213
$25,000 under $30,000	11,850	320,463	10,735	269,751	11,407	303,748	10,683	267,762	46,511	46,110	11,850	238,587	11,850	52,316	11,850	52,329
$30,000 under $50,000	12,043	444,049	9,712	264,155	10,299	378,107	8,884	238,229	41,325	39,293	12,007	352,775	12,005	93,726	12,037	93,994
$50,000 under $100,000	5,021	334,906	3,598	140,210	4,654	309,501	3,452	136,381	19,398	18,446	4,995	266,671	4,987	92,461	5,006	93,070
$100,000 under $200,000	1,244	162,140	884	52,170	1,132	147,378	853	51,596	4,735	4,310	1,229	129,830	1,219	58,122	1,240	59,215
$200,000 or more	405	166,495	299	18,788	354	143,008	285	17,813	1,499	1,318	392	123,822	389	70,595	403	73,903
Returns under $5,000	231,271	417,267	208,998	495,080	44,521	41,495	33,756	112,444	391,556	380,902	109,390	149,713	109,060	23,100	109,093	23,391
Returns $5,000 under $10,000	242,499	1,817,597	230,100	1,701,375	156,119	1,198,863	145,167	1,106,005	781,438	758,172	233,024	975,328	232,871	162,703	232,881	162,742
Returns $10,000 under $15,000	154,378	1,895,907	148,688	1,774,119	132,918	1,647,738	128,370	1,553,090	521,506	511,773	154,372	1,234,452	154,315	219,113	154,319	219,200
Returns $15,000 or more	131,645	3,286,210	121,278	2,433,300	125,632	3,035,041	117,401	2,357,706	472,593	465,133	131,551	2,446,724	131,516	629,440	131,607	634,821
HUNTINGTON-ASHLAND, W. VA., KY., AND OHIO																
Total	85,352	727,180	79,713	635,127	55,376	637,405	51,522	562,555	239,624	235,535	64,228	459,257	64,228	95,477	64,229	95,631
Under $2,000									34,479	31,175	-	-	-	-	(*)	(*)
$2,000 under $4,000	56,979	255,943	51,644	230,032	28,053	195,542	25,097	174,741	13,261	13,261	21,526	54,167	21,526	8,348	21,526	8,348
$4,000 under $6,000									37,821	37,820						
$6,000 under $8,000									46,245	45,245	13,729	72,851	13,729	12,241	13,729	12,241
$8,000 under $10,000																
$10,000 under $15,000	14,231	230,928	18,960	226,274	17,928	216,411	17,657	211,843	72,827	72,825	19,231	144,249	19,231	25,142	19,231	25,142
$15,000 under $20,000	5,981	97,251	5,883	94,350	5,979	97,220	5,883	94,350	20,739	20,593	5,981	70,992	5,981	13,397	5,981	13,397
$20,000 under $25,000	1,171	27,004	1,908	46,359	2,080	53,048	1,751	43,910	4,427	4,427	1,171	20,347	1,171	4,341	1,171	4,341
$25,000 under $30,000	1,067	29,352							4,172	4,003	1,067	23,026	1,067	5,156	1,067	5,156
$30,000 under $50,000	985	36,206	936	22,693	801	29,298	754	22,386	3,416	3,050	985	30,766	985	8,636	985	8,636
$50,000 under $100,000	434	30,167	291	11,290	434	30,167	291	11,290	1,791	1,709	434	25,071	434	8,953	434	8,953
$100,000 under $200,000	92	12,494	80	3,251	92	12,494	80	3,251	414	399	92	10,998	92	5,113	92	5,126
$200,000 or more	12	7,284	11	878	9	3,225	9	784	32	28	12	6,790	12	4,149	12	4,287
Returns under $5,000	31,495	57,338	28,506	53,656	5,081	13,706	(*)	(*)	47,060	43,756	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	25,074	198,655	23,138	176,377	22,972	181,837	21,037	161,799	84,746	84,745	25,074	111,504	25,074	18,225	25,074	18,225
Returns $10,000 under $15,000	19,231	230,928	18,960	226,274	17,928	216,411	17,657	211,843	72,827	72,825	19,231	144,249	19,231	25,142	19,231	25,142
Returns $15,000 or more	9,742	240,258	9,109	178,820	9,395	225,453	8,768	175,970	34,991	34,209	9,742	187,990	9,742	49,746	9,742	49,896

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
INDIANAPOLIS, INDIANA																
Total	376,776	3,817,983	355,361	3,254,060	208,414	2,980,930	194,963	2,518,294	1,031,694	1,000,600	317,534	2,529,739	317,178	529,979	317,183	531,545
Under $2,000	56,713	42,253	52,085	56,932	1,928	-8,739	965	5,531	79,382	74,234	} 33,983	28,878	33,852	4,214	33,856	4,303
$2,000 under $4,000	36,747	108,023	34,395	91,709	3,796	10,644	(*)	(*)	60,454	53,496						
$4,000 under $6,000	24,997	125,916	22,458	90,789	7,809	41,069	6,074	11,864	46,010	41,011	24,412	65,304	24,266	10,693	24,266	10,693
$6,000 under $8,000	60,337	427,174	59,141	417,567	22,909	156,665	22,453	156,421	153,021	152,486	60,069	249,199	60,069	42,096	60,069	42,096
$8,000 under $10,000	38,285	340,607	36,185	313,900	27,457	243,517	25,829	221,241	119,273	118,068	38,235	207,741	38,203	35,705	38,203	35,705
$10,000 under $15,000	87,414	1,080,217	83,509	1,005,729	75,024	934,372	72,008	870,490	297,308	290,981	87,412	706,193	87,360	126,839	87,360	126,839
$15,000 under $20,000	45,810	781,498	43,507	712,997	43,051	735,536	41,911	686,940	172,440	170,274	45,810	551,737	45,810	106,016	45,810	106,016
$20,000 under $25,000	13,253	294,110	12,347	248,081	12,895	286,399	12,111	247,523	48,990	47,916	13,240	221,070	13,240	45,570	13,240	45,570
$25,000 under $30,000	6,036	163,692	4,964	120,541	5,664	154,377	4,964	120,541	21,147	20,429	6,036	128,133	6,036	28,866	6,036	28,866
$30,000 under $50,000	5,451	201,587	4,305	113,765	5,239	192,448	4,094	110,766	22,433	21,039	5,450	161,398	5,450	42,525	5,450	42,525
$50,000 under $100,000	2,231	149,701	1,498	55,460	2,074	138,031	1,415	53,095	8,824	8,412	2,231	125,004	2,231	44,951	2,231	45,018
$100,000 under $200,000	499	64,594	395	20,129	478	61,836	385	19,995	2,055	1,901	498	55,147	498	25,100	499	25,825
$200,000 or more	103	38,611	72	6,401	90	34,775	69	6,377	357	303	103	29,936	103	17,415	103	18,099
Returns under $5,000	103,706	202,130	97,404	188,684	8,410	14,803	5,950	17,712	155,027	142,644	45,284	58,497	45,148	8,997	45,152	9,087
Returns $5,000 under $10,000	112,273	841,844	107,360	782,273	55,489	428,353	52,056	384,854	303,113	296,641	111,470	492,625	111,302	83,700	111,302	83,700
Returns $10,000 under $15,000	87,414	1,080,217	83,509	1,005,729	75,024	934,372	72,008	870,490	297,308	290,981	87,412	706,193	87,360	126,839	87,360	126,839
Returns $15,000 or more	73,383	1,693,793	67,088	1,277,375	69,491	1,603,402	64,949	1,245,236	276,246	270,334	73,368	1,272,424	73,368	310,442	73,369	311,919
JACKSON, MISSISSIPPI																
Total	90,688	708,385	82,673	596,619	52,459	569,696	49,779	491,024	239,796	234,203	67,107	400,416	66,917	82,012	66,919	82,416
Under $2,000	16,255	14,015	15,260	18,123	} 13,998	39,989	13,273	41,321	} 23,929	23,377	(*)	(*)	(*)	(*)	17,710	2,306
$2,000 under $4,000	22,294	68,941	19,672	56,730					} 44,719	42,580	15,570	13,993	15,570	2,015		
$4,000 under $6,000	} 22,161	125,991	19,165	111,587	10,876	64,064	10,019	65,189	} 39,287	39,018	13,738	33,354	13,738	5,330	} 13,738	5,330
$6,000 under $8,000									} 15,405	13,266	} 5,686	26,439	5,686	4,020	5,686	4,020
$8,000 under $10,000									} 1,614	1,614						
$10,000 under $15,000	19,869	239,257	19,466	228,382	17,794	213,959	17,391	203,492	76,124	75,818	19,867	138,733	19,867	24,187	19,867	24,187
$15,000 under $20,000	5,999	102,832	5,826	97,381	5,999	102,832	5,826	97,381	23,495	23,435	5,999	87,974	5,999	12,759	5,999	12,759
$20,000 under $25,000	} 1,955	46,995	1,574	28,704	1,686	40,764	1,574	28,704	} 4,035	3,979	} 1,955	34,197	1,765	6,279	1,765	6,279
$25,000 under $30,000									} 3,529	3,529						
$30,000 under $50,000	1,457	54,527	1,200	38,142	1,435	53,635	1,200	38,142	4,818	4,818	1,456	42,327	1,456	10,843	1,457	10,887
$50,000 under $100,000	588	38,474	426	11,722	561	37,100	412	10,945	2,426	2,315	587	29,415	587	9,935	587	9,936
$100,000 under $200,000	99	13,026	74	5,206	99	13,026	74	5,206	370	364	99	10,400	99	4,628	99	4,635
$200,000 or more	11	4,327	10	644	11	4,327	10	644	45	40	11	3,489	11	2,007	11	2,077
Returns under $5,000	47,874	125,206	43,757	114,889	18,776	61,955	17,551	60,949	96,682	93,991	24,817	25,283	24,817	3,706	24,818	3,987
Returns $5,000 under $10,000	12,836	83,740	10,340	71,550	6,098	42,098	5,741	45,561	28,272	25,864	12,316	48,600	12,316	7,669	12,316	7,669
Returns $10,000 under $15,000	19,869	239,257	19,466	228,382	17,794	213,959	17,391	203,492	76,124	75,818	19,867	138,733	19,867	24,187	19,867	24,187
Returns $15,000 or more	10,109	260,181	9,110	181,799	9,791	251,684	9,096	181,022	38,718	38,530	10,107	187,801	9,917	46,450	9,918	46,572
JACKSONVILLE, FLORIDA																
Total	193,771	1,637,089	178,711	1,428,967	125,058	1,361,604	113,825	1,175,388	537,861	511,757	163,200	986,960	161,167	202,165	161,182	202,900
Under $2,000	25,564	8,963	20,963	15,282	2,573	-2,835	} 12,690	45,333	} 31,284	28,964	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	26,109	83,139	24,534	78,222	13,057	45,616			} 55,266	53,701	19,427	20,674	19,427	3,001	19,427	3,001
$4,000 under $6,000	43,292	209,386	40,057	187,225	22,535	109,025	19,300	86,814	101,436	89,241	42,954	88,503	40,921	13,937	40,921	13,937
$6,000 under $8,000	19,953	142,450	17,656	109,533	13,655	98,352	11,558	66,726	70,844	64,683	19,951	56,186	19,951	8,569	19,951	8,569
$8,000 under $10,000	19,036	170,416	18,574	167,025	18,987	169,966	18,574	167,025	67,553	66,187	19,034	95,900	19,034	15,558	19,034	15,558
$10,000 under $15,000	35,396	441,638	33,798	411,472	30,207	379,702	28,884	358,417	129,114	127,895	35,396	282,332	35,396	50,357	35,396	50,377
$15,000 under $20,000	15,876	271,766	15,606	261,513	15,812	270,638	15,544	261,185	48,775	48,160	15,876	200,833	15,876	38,608	15,876	38,608
$20,000 under $25,000	3,935	86,788	3,764	76,310	3,923	86,516	3,752	75,195	14,954	14,854	3,923	62,913	3,923	12,878	3,935	13,003
$25,000 under $30,000	1,674	46,308	1,576	38,703	1,516	41,985	1,418	34,474	7,047	6,998	1,674	34,414	1,674	7,803	1,674	7,807
$30,000 under $50,000	1,599	58,683	1,177	36,894	1,574	57,925	1,174	36,714	6,317	6,169	1,596	47,755	1,596	11,778	1,599	11,823
$50,000 under $100,000	1,089	73,137	808	36,249	1,005	67,755	746	33,701	4,338	4,091	1,089	61,983	1,089	22,246	1,089	22,302
$100,000 under $200,000	196	24,575	153	7,215	169	20,847	144	6,799	761	669	196	20,361	196	8,971	196	9,101
$200,000 or more	52	19,841	45	3,324	45	16,112	41	3,005	172	145	52	15,015	52	8,450	52	8,804
Returns under $5,000	77,332	206,428	68,553	191,859	30,986	113,163	25,443	99,067	151,168	135,088	46,980	60,401	44,947	8,919	44,947	8,919
Returns $5,000 under $10,000	56,622	407,926	53,231	365,427	39,821	306,960	36,679	266,832	175,215	167,688	56,418	200,953	56,418	32,155	56,418	32,155
Returns $10,000 under $15,000	35,396	441,638	33,798	411,472	30,207	379,702	28,884	358,417	129,114	127,895	35,396	282,332	35,396	50,357	35,396	50,377
Returns $15,000 or more	24,421	581,097	23,129	460,208	24,044	561,779	22,819	451,073	82,364	81,086	24,406	443,274	24,406	110,734	24,421	111,443

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
JERSEY CITY, NEW JERSEY																
Total	[illegible]	1,970,511	219,750	1,724,821	117,775	1,312,502	108,681	1,155,875	635,823	602,324	191,737	1,236,336	189,666	248,406	189,667	249,007
Under $2,000	40,627	30,404	34,315	31,105					71,946	60,594						
$2,000 under $4,000	38,354	111,510	30,177	86,014	24,379	81,506	19,531	73,928	76,724	66,994	30,138	28,367	28,089	4,041	28,090	4,058
$4,000 under $6,000	27,119	133,984	25,133	117,369					86,142	84,256						
$6,000 under $8,000	33,412	237,782	29,059	206,784	[illegible]	146,426	30,096	132,922	93,463	87,668	33,412	189,450	33,412	21,487	33,412	21,487
$8,000 under $10,000	23,497	205,531	22,765	195,525	11,199	101,061			50,351	50,351	23,433	136,189	23,411	23,646	23,411	23,646
$10,000 under $15,000	53,549	639,430	51,626	600,475	38,659	469,769	36,736	441,770	163,838	161,816	53,549	427,168	53,549	77,627	53,549	77,627
$15,000 under $20,000	18,845	319,394	18,455	300,535	15,779	265,426	15,339	247,636	64,993	63,607	18,845	230,333	18,845	45,099	18,845	45,099
$20,000 under $25,000	5,749	127,330	5,397	110,207	4,719	104,253	4,418	89,855	17,518	17,141	5,749	100,454	5,749	21,944	5,749	21,944
$25,000 under $30,000	1,495	41,121	1,465	30,741	1,332	36,912	1,302	26,759	4,720	4,292	1,495	34,012	1,495	8,077	1,495	8,077
$30,000 under $50,000	1,030	36,843	799	22,307	962	34,346	731	20,280	3,356	3,022	1,030	28,771	1,030	7,333	1,030	7,333
$50,000 under $100,000	594	39,955	448	15,971	549	37,331	426	15,597	2,263	2,133	593	33,843	593	12,080	593	12,080
$100,000 under $200,000	122	15,573	91	5,871	103	13,286	84	5,704	426	376	119	12,926	119	5,986	119	6,046
$200,000 or more	27	25,653	20	1,848	21	22,185	18	1,424	83	74	27	19,714	27	12,211	27	12,735
Returns under $5,000	[illegible]	196,088	[illegible]	169,462	14,642	27,629	9,094	26,406	179,504	152,422	39,926	51,250	37,870	7,779	37,878	7,796
Returns $5,000 under $10,000	[illegible]	569,124	65,333	467,334	41,009	301,364	33,833	280,446	199,122	191,441	70,354	297,367	70,332	50,270	70,332	50,270
Returns $10,000 under $15,000	53,549	639,430	51,626	600,475	38,659	469,769	36,736	441,770	163,838	161,816	53,549	427,168	53,549	77,627	53,549	77,627
Returns $15,000 or more	[illegible]	605,869	26,675	487,551	23,465	513,739	22,318	407,255	93,359	90,645	27,908	460,552	27,908	112,730	27,908	113,314
JOHNSTOWN, PENNSYLVANIA																
Total	[illegible]	[illegible]	76,338	550,562	45,515	482,032	42,980	422,785	211,838	204,181	64,310	373,133	64,107	71,658	64,107	71,695
Under $2,000	13,429	9,624							14,412	14,412	-	-	-	-	-	-
$2,000 under $4,000	11,964	[illegible]	36,082	105,038	9,168	32,038	8,343	30,028	27,361	22,943						
$4,000 under $6,000	14,143	[illegible]							[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $8,000	19,342	180,069	19,147	168,048	15,675	142,499	14,880	132,403	13,981	13,981						
$8,000 under $10,000									49,516	49,516	14,357	81,676	14,357	13,962	14,357	13,962
$10,000 under $15,000	16,563	196,050	16,472	189,393	15,278	178,812	15,187	173,831	57,259	57,259	16,563	125,296	16,563	21,865	16,563	21,865
$15,000 under $20,000	3,238	53,729	3,018	48,672	3,238	53,729	3,018	48,672	15,371	14,746	3,238	33,883	3,187	6,138	3,187	6,138
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,043	2,043	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $30,000	1,528	37,081	[illegible]	21,669	1,477	35,966	1,357	26,447	2,765	2,409	1,528	28,329	1,528	6,009	1,528	6,009
$30,000 under $50,000	[illegible]	17,509	[illegible]	[illegible]	[illegible]	[illegible]			1,347	1,324	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	196	13,863	161	8,623	183	13,208	148	8,093	727	644	196	11,856	196	4,264	196	4,271
$100,000 under $200,000	55	6,742	44	3,190	53	6,532	42	3,174	234	218	55	5,838	55	2,562	55	2,562
$200,000 or more	7	2,478	6	144	6	1,788	5	132	24	21	7	2,326	7	1,338	7	1,366
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	6,026	15,377	5,490	15,460	49,910	43,359	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	18,817	159,160	17,733	146,977	81,158	81,158	29,066	135,103	28,914	23,071	28,914	23,071
Returns $10,000 under $15,000	16,563	195,050	16,472	189,393	15,278	178,812	15,187	173,831	57,259	57,259	16,563	125,296	16,563	21,865	16,563	21,865
Returns $15,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
KANSAS CITY, MISSOURI AND KANSAS																
Total	474,703	4,780,551	443,855	4,117,932	299,386	4,039,549	282,483	3,494,719	1,428,583	1,366,576	397,735	2,978,830	395,482	619,356	395,490	620,561
Under $2,000	61,834	[illegible]	58,338	56,828	7,836	5,025	7,106	14,534	99,115	90,077	(*)	(*)	(*)	(*)		
$2,000 under $4,000	64,559	184,232	58,168	162,707	10,453	36,783	8,685	25,043	122,369	108,863	52,632	54,263	52,632	7,838	54,596	8,030
$4,000 under $6,000	50,448	262,368	[illegible]	221,783	13,867	69,539	10,776	54,543	126,980	109,005	45,899	113,212	43,845	18,183	43,845	18,188
$6,000 under $8,000	41,167	[illegible]	38,004	[illegible]	17,538	136,040	26,352	179,466	117,230	114,724	40,882	152,468	40,882	24,667	40,882	24,667
$8,000 under $10,000	30,764	455,530	49,101	419,483	40,387	364,342	38,789	327,131	189,083	184,995	50,415	231,347	50,216	38,943	50,216	38,943
$10,000 under $15,000	113,516	1,403,686	110,041	1,316,506	103,044	1,278,678	101,171	1,220,499	421,394	413,075	113,515	864,252	113,515	151,680	113,516	151,697
$15,000 under $20,000	58,112	997,112	56,649	937,179	56,278	966,835	54,870	911,726	220,090	217,322	58,112	682,363	58,112	129,427	58,112	129,467
$20,000 under $25,000	16,708	366,785	15,760	309,457	16,449	360,933	15,549	304,640	65,814	64,326	16,708	264,215	16,708	53,851	16,708	53,851
$25,000 under $30,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21,752	21,706	5,925	119,159	5,925	26,417	5,925	26,417
$30,000 under $50,000	8,206	306,761	6,712	191,900	7,789	292,141	6,386	189,448	31,405	30,299	8,206	242,705	8,206	62,890	8,206	62,917
$50,000 under $100,000	2,842	161,004	2,093	79,796	2,705	182,467	2,016	78,075	10,994	10,090	2,842	157,536	2,842	55,680	2,842	55,775
$100,000 under $200,000	518	67,016	373	19,585	460	59,340	347	18,758	1,894	1,670	518	54,899	518	25,047	518	25,193
$200,000 or more	124	[illegible]	90	4,705	109	43,531	86	4,631	463	394	124	42,152	124	24,690	124	24,716
Returns under $5,000	143,657	311,906	128,515	270,443	25,243	64,293	18,128	49,980	262,861	231,820	71,710	82,218	69,656	12,085	[illegible]	12,440
Returns $5,000 under $10,000	185,095	928,071	118,011	847,322	81,598	638,035	78,530	580,737	391,916	375,874	120,075	469,330	119,876	77,589	119,876	77,589
Returns $10,000 under $15,000	113,516	1,403,686	110,041	1,316,506	103,044	1,278,678	101,171	1,220,499	421,394	413,075	113,515	864,252	113,515	151,680	113,516	151,697
Returns $15,000 or more	92,435	[illegible]	87,288	1,683,660	89,501	2,058,543	84,654	1,643,504	352,412	345,807	92,435	1,563,030	92,435	378,002	92,435	378,836

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
KNOXVILLE, TENNESSEE																
Total	127,347	1,165,961	[illegible]	982,376	80,684	962,355	74,809	824,272	341,022	324,050	105,974	745,852	105,908	152,290	105,908	152,380
Under $2,000	16,351	11,456	14,776	13,458					21,717	20,781	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	21,189	63,391	14,823	50,740	16,437	61,465	13,677	53,466	41,056	38,749	14,151	14,683	14,151	2,200	14,151	2,200
$4,000 under $6,000	17,700	89,403	17,307	73,646					34,520	32,213	23,093	61,046	23,027	9,185	23,027	9,185
$6,000 under $8,000	23,144	203,197	23,149	248,391	26,472	235,996	25,427	223,884	22,779	22,201						
$8,000 under $10,000									78,757	72,700	23,800	131,675	23,800	22,030	23,800	22,030
$10,000 under $15,000	29,791	317,648	25,202	295,810	21,529	268,406	20,976	252,529	79,532	77,418	25,754	210,802	25,754	37,671	25,754	37,671
$15,000 under $20,000	9,089	157,241	8,775	142,978	9,022	156,118	8,775	142,978	33,224	31,647	9,089	113,852	9,089	21,922	9,089	21,922
$20,000 under $25,000	3,665	81,780	3,102	59,299	3,028	67,223	2,694	53,877	13,482	13,103	3,665	63,350	3,665	13,737	3,665	13,737
$25,000 under $30,000	1,279	33,694	1,211	22,394	1,100	28,950	1,032	22,223	3,657	3,250	1,279	27,206	1,279	6,286	1,279	6,286
$30,000 under $50,000	2,409	94,211	1,841	58,453	2,390	93,423	1,841	58,453	9,540	9,424	2,409	75,016	2,409	20,294	2,409	20,294
$50,000 under $100,000	598	37,924	345	12,228	551	34,519	310	11,965	2,275	2,121	598	31,554	598	11,019	598	11,022
$100,000 under $200,000	103	13,657	67	4,439	92	12,147	67	4,439	430	394	103	11,677	103	5,295	103	5,324
$200,000 or more	15	4,998	11	540	13	4,108	10	458	53	49	15	4,685	15	2,611	15	2,671
Returns under $5,000	46,857	118,572	40,331	104,519	14,449	49,512	11,658	42,274	78,472	75,229	25,486	36,972	25,420	5,647	25,420	5,647
Returns $5,000 under $10,000	37,577	306,275	36,224	231,717	28,510	247,950	27,446	235,075	120,357	111,415	37,576	170,739	37,576	27,806	37,576	27,806
Returns $10,000 under $15,000	25,755	317,608	25,202	295,810	21,529	268,406	20,976	252,529	79,532	77,418	25,754	210,802	25,754	37,671	25,754	37,671
Returns $15,000 or more	17,158	423,505	15,352	300,331	16,196	396,486	14,729	294,391	62,661	59,988	17,158	327,339	17,158	81,165	17,158	81,257
LANCASTER, PENNSYLVANIA																
Total	114,455	1,076,097	102,819	893,983	65,838	862,922	61,175	717,673	335,189	317,145	96,877	691,622	96,448	137,747	96,448	137,812
Under $2,000	17,331	15,173	14,163	16,557	883	-3,857			35,660	31,336	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	11,119	34,418	7,839	23,718	2,338	6,072	4,792	9,894	20,439	17,269	25,719	49,994	25,419	7,962	25,419	7,962
$4,000 under $6,000	16,316	84,161	15,002	67,733	3,833	17,403			41,715	36,872						
$6,000 under $8,000	8,684	59,503	7,869	46,398	4,356	30,842	3,928	24,736	30,139	28,939	8,684	27,733	8,555	4,481	8,555	4,481
$8,000 under $10,000	16,836	153,261	16,461	146,798	12,826	116,530	12,521	110,682	43,225	43,225	16,836	102,915	16,836	17,633	16,836	17,633
$10,000 under $15,000	27,223	333,707	26,798	316,261	25,689	315,117	25,393	299,195	103,438	101,702	27,221	212,519	27,221	37,489	27,221	37,489
$15,000 under $20,000	8,314	141,759	7,825	124,218	8,174	139,257	7,755	123,655	31,326	30,916	8,314	100,682	8,314	19,170	8,314	19,170
$20,000 under $25,000	3,405	73,140	2,878	51,621	3,190	68,636	2,878	51,621	10,538	9,987	3,405	54,361	3,405	11,154	3,405	11,154
$25,000 under $30,000	2,204	61,288	1,937	41,773	2,153	59,971	1,935	41,768	9,719	8,711	2,204	45,497	2,204	9,244	2,204	9,244
$30,000 under $50,000	1,845	66,949	1,459	35,796	1,781	64,667	1,438	35,182	6,277	5,685	1,845	53,458	1,845	13,663	1,845	13,663
$50,000 under $100,000	586	38,422	505	17,775	527	34,575	456	15,745	2,331	2,151	586	32,072	586	11,075	586	11,110
$100,000 under $200,000	77	10,145	70	4,539	74	9,829	67	4,407	329	304	77	8,628	77	3,954	77	3,966
$200,000 or more	15	4,171	13	796	14	3,874	12	788	53	48	15	3,475	15	1,884	15	1,903
Returns under $5,000	36,052	82,595	28,520	60,585	6,625	17,198	4,492	7,770	77,457	65,421	18,476	23,051	18,176	3,454	18,176	3,454
Returns $5,000 under $10,000	34,734	263,920	32,814	240,619	17,611	149,797	16,749	137,544	93,721	92,220	34,734	157,878	34,605	26,660	34,605	26,660
Returns $10,000 under $15,000	27,223	333,707	26,798	316,261	25,689	315,117	25,393	299,195	103,438	101,702	27,221	212,519	27,221	37,489	27,221	37,489
Returns $15,000 or more	16,446	395,874	14,687	276,518	15,913	380,808	14,541	273,166	60,573	57,802	16,446	298,173	16,446	70,146	16,446	70,210
LANSING, MICHIGAN																
Total	127,446	1,301,876	119,292	1,169,337	83,315	1,094,452	77,555	977,603	356,172	348,169	109,158	827,423	106,780	161,756	106,780	161,924
Under $2,000	28,851	50,162	23,503	48,052	5,914	13,188			22,870	21,353	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000									20,663	18,668						
$4,000 under $6,000	13,240	69,674					21,458	137,125	21,507	21,507	19,381	50,079	19,234	8,127	19,234	8,127
$6,000 under $8,000	13,423	91,525	25,649	137,244	10,051	65,426			32,441	30,300	13,358	52,432	13,211	8,437	13,211	8,437
$8,000 under $10,000	9,515	86,138	9,185	81,328	9,514	86,129			32,615	32,467	9,515	50,579	9,514	8,259	9,514	8,259
$10,000 under $15,000	36,042	443,690	35,565	422,313	32,103	394,256	31,626	375,050	123,358	123,211	36,042	279,998	35,954	49,774	35,954	49,774
$15,000 under $20,000	19,048	328,871	18,256	301,327	18,364	318,380	17,572	291,936	72,780	71,414	19,048	221,939	19,048	42,233	19,048	42,318
$20,000 under $25,000	4,282	94,891	4,088	88,441	4,122	91,409	3,928	85,193	16,228	15,926	4,282	67,595	4,282	13,879	4,282	13,879
$25,000 under $30,000	1,682	45,701	1,522	36,916	1,475	39,720	1,475	35,591	6,301	5,981	1,682	31,810	1,681	6,981	1,681	6,981
$30,000 under $50,000	1,304	43,957	1,062	31,812	1,258	42,333	1,062	31,812	5,034	5,034	1,302	33,802	1,302	8,187	1,302	8,187
$50,000 under $100,000	472	31,810	391	17,448	433	29,289	365	16,749	2,026	1,980	472	25,622	472	9,179	472	9,179
$100,000 under $200,000	68	8,556	55	3,413	64	8,085	53	3,103	278	268	68	7,286	68	3,232	68	3,244
$200,000 or more	19	6,900	16	1,044	17	6,237	16	1,044	71	60	19	5,998	19	3,443	19	3,515
Returns under $5,000	31,747	63,173	25,949	58,338	6,511	15,867	(*)	(*)	50,029	46,517	13,026	16,020	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	33,282	234,328	32,388	208,285	18,968	148,877	18,121	125,305	80,067	77,778	33,217	137,354	33,069	22,387	33,069	22,387
Returns $10,000 under $15,000	36,042	443,690	35,565	422,313	32,103	394,256	31,626	375,050	123,358	123,211	36,042	279,998	35,954	49,774	35,954	49,774
Returns $15,000 or more	26,875	560,686	25,390	480,401	25,733	535,452	24,471	465,428	102,718	100,663	26,873	394,051	26,872	87,135	26,872	87,303

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LAS VEGAS, NEVADA																
Total	113,822	1,026,150	107,175	918,447	58,273	771,519	55,918	690,865	305,908	294,226	94,133	633,420	94,121	135,180	94,136	135,590
Under $2,000	20,949	6,924	18,223	14,809	3,115	-5,094	2,563	2,148	29,916	29,812	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	18,078	54,884	17,699	53,693					20,874	20,874	17,752	21,830	17,752	3,254	17,752	3,254
$4,000 under $6,000	9,195	48,711	7,078	39,110	9,988	62,975	9,511	65,869	23,066	18,809	8,880	21,076	8,880	3,312	8,880	3,312
$6,000 under $8,000	10,552	73,455	10,552	78,149					29,014	23,142	10,500	38,465	10,500	6,255	10,500	6,255
$8,000 under $10,000	16,109	143,242	16,081	146,021	10,314	90,937	10,286	90,538	61,675	61,675	16,109	72,153	16,109	12,408	16,109	12,408
$10,000 under $15,000	18,820	221,023	18,224	213,095	16,042	188,752	15,447	180,139	69,620	68,858	18,819	128,290	18,819	22,515	18,820	22,538
$15,000 under $20,000	11,237	190,133	11,048	184,660	10,726	181,412	10,537	175,901	42,904	42,904	11,237	124,508	11,237	23,453	11,237	23,453
$20,000 under $25,000	4,513	98,323	4,398	90,443	4,512	98,303	4,398	90,443	14,135	13,825	4,513	74,675	4,513	15,366	4,513	15,366
$25,000 under $30,000	1,742	47,858	1,689	35,236	1,432	39,606	1,379	30,392	5,694	5,540	1,742	36,255	1,742	8,325	1,742	8,325
$30,000 under $50,000	1,878	69,515	1,680	42,740	1,532	55,949	1,362	36,827	6,271	6,243	1,877	56,435	1,867	15,183	1,878	15,307
$50,000 under $100,000	561	37,857	369	11,590	458	30,390	319	10,914	2,054	1,909	559	31,713	557	10,776	559	10,824
$100,000 under $200,000	149	19,174	101	6,235	120	15,593	86	5,219	551	518	149	15,664	149	7,236	149	7,253
$200,000 or more	39	15,050	33	2,667	34	12,696	30	2,475	134	117	38	12,345	38	7,094	39	7,291
Returns under $5,000	41,797	75,371	36,655	72,267	4,325	-73	3,376	6,222	60,587	56,386	22,400	25,713	22,400	3,714	22,400	3,714
Returns $5,000 under $10,000	33,096	251,844	32,978	259,515	19,092	148,891	18,984	152,333	103,958	97,926	32,799	127,823	32,799	21,519	32,799	21,519
Returns $10,000 under $15,000	18,820	221,023	18,224	213,095	16,042	188,752	15,447	180,139	69,620	68,858	18,819	128,290	18,819	22,515	18,820	22,538
Returns $15,000 or more	20,119	477,911	19,318	373,571	18,814	433,949	18,111	352,171	71,743	71,056	20,115	351,595	20,103	87,432	20,117	87,818
LITTLE ROCK-NORTH LITTLE ROCK, ARKANSAS																
Total	126,659	1,032,106	117,032	869,475	69,058	793,390	64,287	689,493	324,334	316,599	106,343	627,020	106,285	126,596	106,288	126,838
Under $2,000	19,514	18,633	18,791	19,324	5,951	14,169	13,410	58,053	29,201	28,326	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	21,616	66,700	20,330	58,515					29,174	28,882	20,794	25,898	20,794	3,930	20,794	3,930
$4,000 under $6,000	21,790	114,254	21,441	112,366	9,698	48,028			63,732	63,440	19,617	46,628	19,616	7,337	19,616	7,337
$6,000 under $8,000	14,361	102,651	23,667	190,450	20,073	162,959	19,625	158,184	51,753	49,613	14,361	47,655	14,361	7,382	14,361	7,382
$8,000 under $10,000	13,915	123,012							30,048	27,735	13,915	84,441	13,915	14,709	13,915	14,709
$10,000 under $15,000	21,609	262,371	20,811	250,232	20,149	245,787	19,644	237,510	70,515	69,736	21,490	169,927	21,435	29,861	21,435	29,861
$15,000 under $20,000	8,553	148,371	7,965	131,193	8,152	140,662	7,642	129,733	30,269	29,989	8,553	100,785	8,553	19,381	8,553	19,381
$20,000 under $25,000	2,807	63,957	2,096	44,495	2,587	59,326	2,041	43,534	9,022	8,804	2,807	46,465	2,807	9,510	2,807	9,510
$25,000 under $30,000									1,944	1,944						
$30,000 under $50,000	1,755	67,966	1,369	36,068	1,745	67,575	1,369	36,068	5,919	5,546	1,755	54,482	1,755	14,488	1,755	14,483
$50,000 under $100,000	616	39,896	465	20,315	591	38,291	465	20,315	2,318	2,190	616	32,337	615	11,004	616	11,015
$100,000 under $200,000	108	14,570	84	5,162	99	13,248	80	4,809	389	350	108	11,587	107	5,194	108	5,311
$200,000 or more	15	9,725	13	1,356	13	3,345	11	1,287	50	44	14	6,418	14	3,744	15	3,858
Returns under $5,000	47,690	115,277	45,388	106,043	10,524	35,047	8,341	30,478	77,817	76,358	29,667	36,006	29,667	5,403	29,667	5,403
Returns $5,000 under $10,000	43,536	309,973	38,841	274,612	25,193	190,110	24,694	185,759	126,091	121,638	41,333	169,012	41,332	28,012	41,332	28,012
Returns $10,000 under $15,000	21,609	262,371	20,811	250,232	20,149	245,787	19,644	237,510	70,515	69,736	21,490	169,927	21,435	29,861	21,435	29,861
Returns $15,000 or more	13,854	344,485	11,992	238,588	13,187	322,447	11,608	235,747	49,911	48,867	13,853	252,074	13,851	63,320	13,854	63,562
LONG BRANCH-ASBURY PARK, NEW JERSEY																
Total	139,[illegible]	1,427,210	127,248	1,262,734	77,971	1,219,062	69,765	1,038,055	393,855	385,721	108,145	933,836	108,080	203,261	108,082	203,447
Under $2,000	31,918	32,665	28,603	25,384					43,236	42,792						
$2,000 under $4,000	14,311	34,379			9,503	29,459	18,566	129,566	19,729	17,536	27,186	39,247	27,186	6,335	27,188	6,337
$4,000 under $6,000	12,469	65,563	28,700	122,389					24,036	24,036						
$6,000 under $8,000	5,738	37,699			5,601	36,717			27,065	26,301	5,410	7,595	5,345	1,105	5,345	1,105
$8,000 under $10,000	12,864	123,313	11,895	116,024	7,846	74,484			41,313	40,942	12,864	75,154	12,864	12,881	12,864	12,881
$10,000 under $15,000	26,908	334,487	25,435	315,872	21,827	273,405	20,555	257,937	96,552	95,540	26,908	201,220	26,908	36,006	26,908	36,006
$15,000 under $20,000	19,240	333,464	17,786	297,253	17,067	295,691	16,010	268,111	75,079	73,565	19,240	222,842	19,240	42,536	19,240	42,536
$20,000 under $25,000	7,557	166,274	6,872	144,473	7,394	162,820	6,709	141,908	29,080	28,108	7,557	117,005	7,557	23,960	7,557	23,960
$25,000 under $30,000	3,827	104,946	3,761	94,821	3,825	104,893	3,761	94,821	17,855	17,547	3,827	69,848	3,827	14,898	3,827	14,898
$30,000 under $50,000	3,765	138,532	3,062	90,988	3,547	128,596	3,050	90,363	13,907	13,638	3,765	108,562	3,765	28,841	3,765	28,841
$50,000 under $100,000	1,164	76,040	963	44,640	1,142	74,901	951	44,613	4,978	4,760	1,154	59,949	1,154	20,648	1,154	20,685
$100,000 under $200,000	183	24,149	132	7,930	168	22,174	124	7,775	816	768	183	19,823	183	9,020	183	9,080
$200,000 or more	52	16,297	39	2,961	51	15,922	39	2,961	209	188	51	12,592	51	7,032	51	7,118
Returns under $5,000	47,109	71,127	41,147	53,309	5,595	8,918	(*)	(*)	65,709	63,072	17,483	8,182	17,483	1,176	17,485	1,178
Returns $5,000 under $10,000	30,191	222,493	28,051	210,487	17,355	131,741	16,061	126,641	89,670	88,535	27,977	113,814	27,912	19,145	27,912	19,145
Returns $10,000 under $15,000	26,908	334,487	25,435	315,872	21,827	273,405	20,555	257,937	96,552	95,540	26,908	201,220	26,908	36,006	26,908	36,006
Returns $15,000 or more	35,778	859,703	32,615	683,065	33,194	804,995	30,644	650,552	141,924	138,574	35,777	610,620	35,777	146,935	35,777	147,118

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
LORAIN-ELYRIA, OHIO																
Total	100,644	887,737	92,339	777,463	59,827	700,666	56,776	628,903	288,610	282,274	88,089	536,330	88,089	103,066	88,089	103,099
Under $2,000									12,234	11,960	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	48,783	187,696	44,207	165,059	16,740	89,976	25,279	171,398	39,522	37,581	34,331	72,376	34,331	11,421	34,331	11,421
$4,000 under $6,000									43,033	47,966						
$6,000 under $8,000																
$8,000 under $10,000	16,495	146,997	14,448	125,825	10,654	96,867			44,325	42,378	16,495	89,440	16,495	14,950	16,495	14,950
$10,000 under $15,000	21,542	256,848	20,372	238,003	19,014	227,050	18,588	217,244	90,082	88,636	21,542	152,067	21,542	26,444	21,542	26,444
$15,000 under $20,000	8,999	157,591	8,803	148,072	8,660	150,955	8,464	141,452	34,143	34,076	8,999	114,449	8,999	22,152	8,999	22,159
$20,000 under $25,000	3,476	77,937	3,384	74,220	2,976	68,837	2,884	64,279	11,414	11,262	3,476	49,230	3,476	10,150	3,476	10,150
$25,000 under $30,000	1,478	44,282	1,325	29,053	1,427	42,970	1,274	27,711	3,842	3,640	1,428	32,898	1,428	7,787	1,428	7,787
$30,000 under $50,000									3,340	3,340						
$50,000 under $100,000	330	23,191	313	15,189	316	21,992	299	14,834	1,480	1,275	330	20,307	330	7,427	330	7,435
$100,000 under $200,000	34	4,399	23	1,827	34	4,399	23	1,827	144	129	34	3,984	34	1,859	34	1,859
$200,000 or more	7	1,898	4	204	6	1,620	4	204	37	32	7	1,537	7	810	7	830
Returns under $5,000	32,318	80,823	29,757	72,714	(*)	(*)	(*)	(*)	47,320	45,098	19,813	21,767	19,813	3,185	19,813	3,185
Returns $5,000 under $10,000	32,960	253,869	28,898	218,170	21,005	165,593	18,890	151,297	96,800	94,786	32,960	140,091	32,960	23,250	32,960	23,250
Returns $10,000 under $15,000	21542	256,848	20,372	238,003	19,014	227,050	18,588	217,244	90,082	88,636	21,542	152,067	21,542	26,444	21,542	26,444
Returns $15,000 or more	13,824	296,197	13,312	248,575	13,419	286,773	12,909	240,262	54,408	53,754	13,774	222,405	13,774	50,187	13,774	50,222
LOS ANGELES-LONG BEACH, CALIFORNIA																
Total	2,745,515	25,962,434	2,475,251	22,239,384	1,409,932	19,080,805	1,274,657	16,319,477	7,305,463	7,031,512	2,154,583	14,659,040	2,143,657	3,109,368	2,144,399	3,123,732
Under $2,000	427,520	251,527	379,017	468,588	47,519	-42,947	31,335	80,576	600,464	562,601	33,140	4,108	33,140	587	33,206	1,302
$2,000 under $4,000	371,313	1,100,496	312,622	938,563	90,127	316,809	72,599	262,812	737,442	688,747	246,126	231,547	246,126	33,477	246,132	33,547
$4,000 under $6,000	350,380	1,746,903	307,845	1,496,929	123,457	624,748	107,084	520,749	852,191	792,326	301,669	689,802	299,036	109,450	299,036	109,450
$6,000 under $8,000	333,960	2,347,776	297,629	2,121,473	150,191	1,059,739	129,144	928,572	908,705	879,002	318,140	1,104,650	317,667	184,130	317,671	184,151
$8,000 under $10,000	271,585	2,428,500	257,610	2,295,763	141,796	1,271,667	133,542	1,204,020	866,576	836,653	265,882	1,257,374	265,880	219,619	265,882	219,637
$10,000 under $15,000	519,706	6,352,050	496,194	5,993,335	418,564	5,152,941	404,717	4,945,021	1,731,935	1,694,862	513,914	3,526,519	513,842	625,421	513,859	625,497
$15,000 under $20,000	246,668	4,233,757	237,457	3,896,088	223,806	3,845,908	211,764	3,520,775	822,770	801,670	245,737	2,683,308	245,239	438,024	245,283	438,367
$20,000 under $25,000	113,232	2,504,135	105,386	2,225,453	105,589	2,333,525	99,881	2,112,866	388,102	383,577	112,747	1,672,687	112,360	340,274	112,386	340,493
$25,000 under $30,000	40,085	1,089,769	35,340	875,948	36,894	1,003,642	33,139	833,333	141,687	137,375	39,978	751,844	39,967	164,403	39,969	164,603
$30,000 under $50,000	48,873	1,813,806	39,443	1,153,983	45,108	1,671,931	37,940	1,120,104	183,583	176,406	48,594	1,283,492	48,406	317,296	48,413	318,364
$50,000 under $100,000	17,784	1,177,599	12,452	569,093	16,070	1,063,737	11,504	529,378	67,447	63,537	17,662	849,013	17,636	284,384	17,676	286,374
$100,000 under $200,000	3,390	446,466	2,472	186,234	2,968	388,276	2,270	168,838	12,645	11,504	3,370	316,743	3,360	138,567	3,375	140,619
$200,000 or more	1,019	469,650	784	107,932	853	391,730	687	92,033	3,636	3,252	1,003	332,153	999	193,736	1,011	201,328
Returns under $5,000	986,918	2,200,131	855,727	2,122,880	204,914	546,816	155,291	557,412	1,766,114	1,638,048	448,516	549,377	441,402	82,964	441,474	83,749
Returns $5,000 under $10,000	767,340	5,675,071	693,996	5,198,437	355,166	2,683,193	318,424	2,439,117	2,139,264	2,071,281	723,092	2,738,704	720,447	464,299	720,453	464,339
Returns $10,000 under $15,000	519,706	6,352,050	496,194	5,993,335	418,564	5,152,941	404,717	4,945,021	1,731,935	1,694,862	513,914	3,526,519	513,842	625,421	513,859	625,497
Returns $15,000 or more	471,051	11,735,181	424,334	8,924,732	431,288	10,697,854	396,225	8,377,926	1,668,150	1,627,321	469,061	7,844,440	467,966	1,936,684	468,613	1,950,147
LOUISVILLE, KENTUCKY AND INDIANA																
Total	302,038	2,898,094	273,899	2,407,820	177,161	2,267,298	161,645	1,890,591	843,630	810,609	246,659	1,828,303	246,658	379,860	246,661	380,118
Under $2,000	37,469	32,148	31,587	30,089	2,765	770	10,380	32,777	45,019	43,009	29,267	25,037	29,267	3,869	29,269	3,870
$2,000 under $4,000	38,210	117,273	29,331	87,019	13,707	43,079			88,018	76,711						
$4,000 under $6,000	40,014	207,903	37,190	147,600	12,043	59,240	9,601	49,729	91,419	89,414	35,400	108,585	35,400	18,096	35,400	18,096
$6,000 under $8,000	47,941	336,573	44,885	294,470	27,905	194,439	26,213	170,538	151,259	143,352	43,899	176,420	43,899	23,979	43,899	23,979
$8,000 under $10,000	22,601	206,490	21,968	197,603	13,915	126,719	13,282	122,292	49,335	48,581	22,294	133,656	22,294	23,551	22,294	23,551
$10,000 under $15,000	66,637	823,894	64,076	755,546	59,704	739,034	57,784	683,279	228,001	224,362	66,637	522,517	66,637	92,105	66,637	92,105
$15,000 under $20,000	29,371	497,175	28,166	450,113	28,926	489,475	27,862	447,395	116,679	113,778	29,371	338,396	29,370	63,784	29,370	63,784
$20,000 under $25,000	9,639	213,559	8,374	158,080	9,011	200,311	8,007	151,046	34,817	33,513	9,639	154,476	9,639	31,774	9,639	31,774
$25,000 under $30,000	3,662	99,029	3,154	70,969	3,504	94,569	3,154	70,969	13,894	13,634	3,662	74,062	3,662	16,115	3,662	16,115
$30,000 under $50,000	4,109	166,495	3,435	99,518	3,542	142,325	3,182	89,702	15,393	15,014	4,109	132,367	4,109	36,410	4,109	36,417
$50,000 under $100,000	1,952	129,298	1,402	56,960	1,738	115,210	1,273	54,019	8,005	7,615	1,952	106,208	1,952	37,808	1,952	37,826
$100,000 under $200,000	383	49,192	289	17,811	359	46,336	275	17,012	1,605	1,474	380	40,376	380	18,275	381	18,343
$200,000 or more	50	19,063	36	2,042	42	15,821	32	1,833	186	152	49	15,598	49	9,092	49	9,258
Returns under $5,000	90,445	215,825	73,619	175,463	23,318	74,060	15,230	55,235	184,780	171,393	39,795	46,486	39,795	7,322	39,797	7,324
Returns $5,000 under $10,000	95,790	684,563	91,348	621,319	47,017	350,157	44,846	320,100	240,270	229,674	91,065	397,818	91,065	67,174	91,066	67,174
Returns $10,000 under $15,000	66,637	823,894	64,076	755,546	59,704	739,034	57,784	683,279	228,001	224,362	66,637	522,517	66,637	92,105	66,637	92,105
Returns $15,000 or more	49,166	1,173,812	44,856	855,493	47,122	1,104,046	43,785	831,976	190,579	185,180	49,162	861,482	49,161	213,259	49,162	213,517

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MADISON, WISCONSIN																
Total	96,019	1,001,422	86,810	843,503	57,099	833,480	52,137	698,767	247,466	239,803	75,119	646,845	74,904	131,005	74,910	131,107
Under $2,000	26,259	32,578	22,968	36,856	2,430	3,308	1,950	9,924	28,822	25,934	13,370	26,364	13,370	4,078	13,375	4,096
$2,000 under $4,000									7,456	7,456						
$4,000 under $6,000	7,747	40,080	14,247	80,652	7,030	44,529	7,506	43,241	13,603	12,894						
$6,000 under $8,000	7,586	53,120							15,046	15,664	7,400	32,443	7,187	9,424	7,187	9,464
$8,000 under $10,000	5,161	47,240	3,177	26,691	3,120	27,526			16,595	15,962	5,094	27,723	5,092	4,951	5,092	4,951
$10,000 under $15,000	28,756	367,976	26,652	319,735	24,783	318,485	23,502	299,729	87,070	87,179	28,756	237,257	28,756	42,867	28,756	42,867
$15,000 under $20,000	12,313	208,328	12,011	143,646	11,791	199,432	11,605	186,434	45,105	46,104	12,303	132,000	12,303	26,012	12,303	26,012
$20,000 under $25,000	4,579	102,627	4,481	88,411	4,530	101,422	4,481	88,411	16,639	16,639	4,579	72,587	4,579	14,817	4,579	14,817
$25,000 under $30,000	1,436	40,787	1,328	30,953	1,436	40,787	1,328	30,953	5,633	5,166	1,435	29,212	1,435	6,468	1,436	6,489
$30,000 under $50,000	1,492	56,488	1,333	37,241	1,311	49,620	1,173	31,241	5,534	4,978	1,492	43,060	1,492	11,277	1,492	11,299
$50,000 under $100,000	615	40,113	541	24,679	605	39,129	531	24,529	2,570	2,469	615	31,139	615	10,629	615	10,661
$100,000 under $200,000	62	7,712	60	4,071	54	6,565	52	3,677	262	247	62	5,833	62	2,608	62	2,608
$200,000 or more	13	4,315	12	590	9	2,677	9	518	41	36	13	3,217	13	1,833	13	1,865
Returns under $5,000	28,795	43,994	25,292	45,975	3,070	6,384	2,378	10,703	40,079	37,191	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	17,958	129,030	15,100	98,224	9,510	69,978	7,078	42,513	42,343	40,719	17,705	96,239	17,490	12,875	17,490	12,875
Returns $10,000 under $15,000	28,756	367,976	26,652	319,735	24,783	318,485	23,502	299,729	89,070	87,179	28,756	237,257	28,756	42,867	28,756	42,867
Returns $15,000 or more	20,510	460,420	19,766	379,569	19,736	439,632	19,179	365,822	75,974	74,714	20,499	323,058	20,499	73,645	20,500	73,730
MEMPHIS, TENNESSEE AND ARKANSAS																
Total	233,325	2,197,669	217,299	1,789,310	143,000	1,802,304	130,082	1,430,994	660,368	643,854	197,343	1,351,076	197,211	293,184	197,224	294,397
Under $2,000	22,716	16,139	20,752	23,047	5,247	-49	4,349	6,731	31,809	29,035	38,644	40,926	38,644	6,017	38,653	6,071
$2,000 under $4,000	45,411	138,577	42,008	127,402	10,299	32,082	7,691	24,126	79,914	75,298						
$4,000 under $6,000	38,678	190,711	37,557	178,429	20,156	97,459	19,390	91,411	119,266	118,107	32,332	74,799	32,213	11,973	32,213	11,973
$6,000 under $8,000	21,403	151,698	20,418	147,313	9,169	67,887	8,241	60,934	96,784	96,783	21,253	81,971	21,253	13,529	21,253	13,529
$8,000 under $10,000	21,333	188,797	19,181	148,166	14,314	169,041	17,166	128,413	70,429	68,411	21,332	97,086	21,332	16,322	21,332	16,351
$10,000 under $15,000	48,802	592,282	45,317	539,508	45,231	552,450	42,450	512,513	172,533	169,464	48,802	366,630	48,791	64,483	48,791	64,491
$15,000 under $20,000	17,554	296,375	17,261	271,334	16,399	277,892	16,175	259,504	62,688	61,495	17,553	204,171	17,553	38,624	17,554	38,644
$20,000 under $25,000	7,814	171,588	7,381	143,060	7,763	170,382	7,332	141,711	28,071	28,422	7,814	125,353	7,814	25,622	7,814	25,622
$25,000 under $30,000	3,[illegible]	[illegible]	[illegible]	70,530	3,[illegible]	[illegible]	3,[illegible]	70,538	13,820	13,722	3,[illegible]	75,317	3,[illegible]	16,904	3,[illegible]	16,904
$30,000 under $50,000	3,742	142,660	[illegible]	138,145	3,[illegible]	141,305	[illegible]	138,248	14,934	14,327	3,742	110,088	3,742	[illegible]	3,742	27,582
$50,000 under $100,000	1,831	125,405	1,266	94,447	1,710	114,015	1,167	90,104	[illegible]	[illegible]	1,831	102,386	1,829	35,116	1,831	35,782
$100,000 under $200,000	358	46,071	252	14,328	321	42,124	242	13,772	1,369	1,217	358	39,702	358	17,994	358	18,082
$200,000 or more	86	39,779	78	6,136	78	36,523	73	5,945	296	267	85	32,447	85	18,470	86	19,366
Returns under $5,000	87,849	142,162	81,372	132,823	20,639	81,183	22,778	76,072	126,041	117,834	51,820	64,813	51,820	3,800	51,829	3,853
Returns $5,000 under $10,000	61,292	443,360	58,344	391,536	37,536	288,238	34,055	239,542	172,111	169,800	61,741	229,969	61,622	38,041	61,622	38,070
Returns $10,000 under $15,000	48,802	592,282	45,317	539,508	45,231	552,450	42,450	512,513	172,533	169,464	48,802	366,630	48,791	64,483	48,791	64,491
Returns $15,000 or more	34,982	919,465	32,066	825,442	33,594	883,434	30,799	666,867	189,683	186,756	34,980	689,663	34,978	180,859	34,982	181,981
MIAMI, FLORIDA																
Total	484,244	4,532,818	426,137	3,578,894	257,739	3,326,548	228,816	2,626,822	1,300,989	1,220,097	396,656	2,886,036	396,305	670,066	396,381	674,750
Under $2,000	66,519	-31,513	57,031	59,057	9,613	-58,899	5,666	15,571	92,029	81,494	66,250	64,040	66,250	9,474	4,383	331
$2,000 under $4,000	78,752	237,944	65,730	188,759	23,821	75,561	17,776	50,741	159,369	138,188					61,912	9,443
$4,000 under $6,000	70,619	355,498	59,820	305,926	32,190	164,289	28,348	151,1[illegible]	197,056	163,822	65,858	143,047	65,573	22,194	65,573	22,194
$6,000 under $8,000	65,399	451,719	60,603	416,073	28,502	200,760	27,833	195,456	210,427	206,015	62,932	222,839	62,932	37,386	62,932	37,386
$8,000 under $10,000	47,474	425,963	43,390	378,940	33,760	300,484	29,768	260,137	186,442	145,256	47,912	237,932	47,912	40,588	47,912	40,588
$10,000 under $15,000	80,274	989,954	76,663	912,598	63,100	781,354	61,046	733,528	250,501	241,608	79,442	628,878	79,381	113,488	79,381	113,488
$15,000 under $20,000	35,699	606,602	31,817	511,431	32,822	560,093	30,284	487,575	123,671	120,192	35,675	420,359	35,674	80,014	35,676	80,127
$20,000 under $25,000	15,534	344,469	13,576	272,242	13,628	303,222	12,108	249,345	50,619	48,765	15,327	252,785	15,326	53,213	15,327	53,213
$25,000 under $30,000	7,980	218,606	5,975	139,691	7,435	203,284	5,769	135,732	25,891	23,680	7,979	166,479	7,979	37,500	7,980	37,514
$30,000 under $50,000	9,847	376,902	7,278	194,390	7,748	301,857	6,271	167,740	33,613	31,476	9,661	297,984	9,659	80,549	9,667	80,662
$50,000 under $100,000	4,357	291,708	3,266	141,236	3,976	265,173	3,027	129,202	16,590	15,329	4,343	235,804	4,343	83,876	4,357	84,237
$100,000 under $200,000	980	127,683	756	47,583	889	116,063	716	45,247	3,663	3,288	972	104,353	972	47,283	974	48,225
$200,000 or more	310	137,324	232	16,969	255	113,307	204	15,376	1,118	984	305	110,937	304	64,501	307	67,342
Returns under $5,000	193,555	333,152	145,618	356,[illegible]	47,202	79,315	34,102	123,443	317,834	279,612	92,378	109,533	92,093	16,042	92,138	16,342
Returns $5,000 under $10,000	155,703	1,106,418	140,956	925,781	90,684	602,880	75,289	539,634	477,429	459,163	150,574	558,925	150,574	93,601	150,574	93,601
Returns $10,000 under $15,000	80,274	989,954	76,663	912,598	63,100	781,354	61,046	733,528	250,501	241,608	79,442	628,878	79,381	113,488	79,381	113,488
Returns $15,000 or more	54,707	2,103,294	62,900	1,323,541	66,753	1,862,999	58,379	1,230,219	255,165	243,714	74,262	1,588,700	74,257	446,935	74,288	451,320

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
MILWAUKEE, WISCONSIN																
Total	516,045	4,817,218	463,775	4,077,823	280,165	3,688,171	250,235	3,116,851	1,396,496	1,312,653	412,684	2,958,048	410,503	604,062	410,532	604,928
Under $2,000	[illegible]	36,941	86,857	95,092	13,384	3,303	10,008	14,151	151,307	138,200	57,953	50,526	55,775	7,406	11,962	384
$2,000 under $4,000	56,326	167,338	43,014	121,349	16,143	48,128	26,017	90,929	96,964	78,697					43,831	7,162
$4,000 under $6,000	62,506	311,535	50,697	228,897	25,085	122,392			146,739	123,838	59,765	143,497	59,765	22,793	59,765	22,793
$6,000 under $8,000	53,475	370,594	48,341	323,830	23,280	158,946	20,655	130,580	121,583	109,827	49,332	196,084	49,330	33,150	49,330	33,150
$8,000 under $10,000	40,926	360,652	39,570	344,248	17,603	159,735	16,247	146,404	97,237	94,081	40,477	224,478	40,477	40,338	40,477	40,338
$10,000 under $15,000	112,240	1,391,998	107,186	1,265,121	96,563	1,199,021	93,030	1,100,130	404,405	396,070	112,239	865,170	112,239	154,565	112,240	154,616
$15,000 under $20,000	58,210	982,143	56,478	919,993	55,861	945,263	54,335	890,597	234,282	232,246	58,206	659,986	58,205	125,166	58,207	125,224
$20,000 under $25,000	17,140	378,540	16,465	326,497	16,379	361,956	15,823	315,385	68,261	66,851	17,129	267,281	17,129	54,914	17,129	54,914
$25,000 under $30,000	6,670	179,672	6,207	152,374	5,846	157,709	5,703	143,251	28,135	27,815	6,668	126,098	6,668	27,807	6,670	27,831
$30,000 under $50,000	7,318	279,254	6,057	165,466	6,592	252,084	5,598	154,176	32,164	30,651	7,318	203,484	7,318	52,571	7,318	52,584
$50,000 under $100,000	3,033	202,684	2,400	101,736	2,893	193,526	2,341	99,133	13,119	12,301	3,015	152,918	3,015	52,390	3,020	52,497
$100,000 under $200,000	484	62,545	421	26,719	448	57,694	401	25,909	1,928	1,749	483	46,919	483	20,907	484	21,077
$200,000 or more	100	33,263	82	6,502	88	28,414	77	6,206	372	327	99	21,609	99	12,053	99	12,358
Returns under $5,000	185,374	408,038	156,704	338,089	45,504	124,602	31,804	94,611	328,771	286,019	87,206	106,198	85,028	15,827	85,046	15,967
Returns $5,000 under $10,000	125,476	899,081	111,775	775,326	49,991	367,903	41,123	287,453	285,059	258,624	120,321	508,387	120,319	87,861	120,319	87,861
Returns $10,000 under $15,000	112,240	1,391,998	107,186	1,265,121	96,563	1,199,021	93,030	1,100,130	404,405	396,070	112,239	865,170	112,239	154,565	112,240	154,616
Returns $15,000 or more	92,955	2,118,101	88,110	1,699,286	88,107	1,996,647	84,278	1,634,656	378,261	371,940	92,918	1,478,294	92,917	345,809	92,927	346,486
MINNEAPOLIS–ST. PAUL, MINNESOTA																
Total	679,359	6,623,972	632,864	5,772,002	360,817	5,175,747	342,358	4,529,978	1,787,240	1,707,146	556,888	4,056,782	551,949	835,654	551,995	837,435
Under $2,000	119,357	90,846	112,137	109,489	8,607	-6,974	6,924	11,534	150,503	147,716	73,778	60,066	71,695	8,710	13,076	371
$2,000 under $4,000	71,630	213,950	60,400	164,985	7,128	23,224	31,299	125,556	121,435	102,002					58,654	8,517
$4,000 under $6,000	73,917	372,381	68,057	315,663	29,415	150,859			159,275	137,902	69,657	167,100	67,430	26,183	67,430	26,183
$6,000 under $8,000	69,376	477,733	62,586	411,446	27,608	200,090	25,763	164,384	142,762	131,942	68,771	273,919	68,506	45,708	68,506	45,708
$8,000 under $10,000	65,799	595,923	61,937	548,240	38,018	350,742	36,401	322,647	169,279	160,711	65,529	363,441	65,376	62,475	65,376	62,475
$10,000 under $15,000	152,860	1,898,282	148,235	1,795,940	129,296	1,618,392	126,401	1,544,557	543,945	538,354	152,859	1,147,083	152,666	204,445	152,667	204,474
$15,000 under $20,000	73,675	1,268,887	71,436	1,189,227	69,953	1,206,417	68,450	1,141,229	283,804	279,606	73,658	831,843	73,658	157,426	73,658	157,426
$20,000 under $25,000	27,463	605,369	25,549	525,979	26,461	583,628	24,980	519,209	110,045	106,934	27,459	416,304	27,447	84,255	27,448	84,289
$25,000 under $30,000	10,550	286,758	9,745	233,659	10,035	272,576	9,575	229,333	44,230	42,653	10,547	196,453	10,547	42,496	10,547	42,496
$30,000 under $50,000	9,318	335,616	8,432	250,671	9,235	332,678	8,374	250,328	39,261	37,974	9,249	241,599	9,245	59,507	9,247	59,573
$50,000 under $100,000	4,410	293,240	3,514	164,770	4,135	274,789	3,392	160,999	18,710	17,749	4,382	221,677	4,381	75,555	4,387	75,719
$100,000 under $200,000	799	102,456	673	48,775	743	95,591	643	47,265	3,228	2,943	794	78,745	793	35,133	794	35,301
$200,000 or more	205	82,530	163	13,160	183	73,735	156	12,937	763	660	205	58,551	205	33,759	205	34,903
Returns under $5,000	226,880	470,510	205,283	416,164	26,446	65,229	19,849	53,993	347,592	314,687	108,013	133,943	103,847	20,246	103,882	20,424
Returns $5,000 under $10,000	173,199	1,280,324	159,834	1,133,658	84,330	652,712	80,538	570,127	395,662	365,586	169,722	730,584	169,160	122,832	169,160	122,832
Returns $10,000 under $15,000	152,860	1,898,282	148,235	1,795,940	129,296	1,618,392	126,401	1,544,557	543,945	538,354	152,859	1,147,083	152,666	204,445	152,667	204,474
Returns $15,000 or more	126,420	2,974,856	119,512	2,426,240	120,745	2,839,415	115,570	2,361,300	500,041	488,519	126,294	2,045,171	126,276	488,131	126,286	489,707
MOBILE, ALABAMA																
Total	123,102	987,134	111,658	813,084	73,458	768,328	63,841	633,344	368,831	358,831	97,429	523,720	97,417	104,619	97,417	104,710
Under $2,000	17,548	16,535	16,769	16,302	10,660	32,778	15,469	66,172	19,472	18,863	-	-	-	-	-	-
$2,000 under $4,000	22,226	69,960	20,883	66,210					56,135	55,835	17,367	14,394	17,367	2,098	17,367	2,098
$4,000 under $6,000	17,453	86,236	14,363	78,758	9,221	44,766			46,884	46,427	14,939	26,501	14,929	4,019	14,929	4,019
$6,000 under $8,000	14,347	104,728	12,088	79,402	10,231	73,975	7,972	51,767	50,388	48,330	14,347	49,039	14,347	7,846	14,347	7,846
$8,000 under $10,000	17,334	156,921	17,110	148,292	13,217	119,831	12,993	111,202	68,820	64,704	17,334	79,626	17,334	13,249	17,334	13,250
$10,000 under $15,000	23,383	282,476	19,875	230,791	19,691	235,874	17,689	211,423	89,009	87,503	22,631	158,782	22,630	28,228	22,630	28,228
$15,000 under $20,000	6,426	109,733	6,285	101,380	6,079	103,943	5,938	101,099	21,147	20,800	6,426	75,360	6,426	14,335	6,426	14,335
$20,000 under $25,000	2,042	45,308	1,992	39,757	2,042	45,308	1,992	39,757	8,019	7,925	2,042	31,642	2,042	6,385	2,042	6,385
$25,000 under $30,000	642	17,799	1,305	34,485	642	17,799	1,305	34,485	2,947	2,947	642	12,325	642	2,704	642	2,704
$30,000 under $50,000	1,037	42,325			1,037	42,325			3,575	3,225	1,037	31,181	1,037	8,196	1,037	8,196
$50,000 under $100,000	554	37,054	413	13,301	540	36,148	413	13,301	1,997	1,858	554	30,561	553	10,664	553	10,690
$100,000 under $200,000	95	11,680	62	3,360	86	10,474	59	3,162	389	373	95	9,548	95	4,126	95	4,147
$200,000 or more	15	6,379	13	1,045	12	5,107	11	976	49	41	15	4,759	15	2,769	15	2,812
Returns under $5,000	50,527	136,306	45,884	125,418	17,297	63,984	12,954	51,334	101,702	100,340	25,909	28,989	25,899	4,277	25,899	4,277
Returns $5,000 under $10,000	38,381	298,074	35,829	263,547	26,032	207,365	23,480	177,807	139,997	133,819	38,078	140,571	38,078	22,936	38,078	22,936
Returns $10,000 under $15,000	23,383	282,476	19,875	230,791	19,691	235,874	17,689	211,423	89,009	875,503	22,631	158,782	22,630	28,228	22,630	28,228
Returns $15,000 or more	10,811	270,279	10,070	193,329	10,438	261,105	9,718	192,781	38,123	37,169	10,811	195,377	10,810	49,178	10,810	49,270

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NASHVILLE, TENNESSEE																
Total	213,909	1,928,754	193,315	1,643,640	114,675	1,490,834	106,772	1,272,718	527,577	513,023	181,468	1,262,008	181,468	269,782	181,476	270,210
Under $2,000	30,963	15,484	23,946	29,896	2,536	-6,648	1,708	10,215	41,752	35,241	30,596	25,190	30,596	3,727	30,602	3,764
$2,000 under $4,000	32,730	94,651	25,831	73,359	7,049	24,296	8,274	32,505	59,051	57,797						
$4,000 under $6,000	22,572	111,634	21,385	96,309	3,865	19,943			35,003	34,751	22,282	63,160	22,282	10,330	22,283	10,360
$6,000 under $8,000	35,462	245,522	33,944	232,251	24,640	170,877	23,561	161,449	104,351	102,043	35,462	131,169	35,462	21,406	35,462	21,406
$8,000 under $10,000	22,[illegible]	201,522	22,659	194,977	10,860	96,069	10,549	90,506	48,491	46,473	22,970	133,950	22,970	23,497	22,970	23,497
$10,000 under $15,000	41,523	509,315	39,985	481,552	38,765	476,162	38,126	460,336	127,924	127,256	41,523	341,928	41,523	60,833	41,523	60,833
$15,000 under $20,000	16,636	283,339	15,433	245,339	15,321	260,734	14,480	229,875	62,709	62,374	16,636	196,385	16,636	37,446	16,636	37,446
$20,000 under $25,000	3,640	79,433	2,969	54,[illegible]	3,442	74,917	2,950	54,040	12,789	12,430	3,640	59,346	3,640	12,312	3,640	12,312
$25,000 under $30,000	2,[illegible]	55,317	1,809	41,472	2,016	53,721	1,809	41,472	[illegible]	7,[illegible]	2,[illegible]	42,[illegible]	2,[illegible]	[illegible]	2,[illegible]	[illegible]
$30,000 under $50,000	4,587	173,820	4,129	146,241	4,[illegible]	173,774	4,129	146,241	21,190	20,753	4,587	138,233	4,587	36,049	4,587	36,049
$50,000 under $100,000	1,290	86,047	943	31,330	1,218	81,104	918	30,160	5,020	4,828	1,277	69,131	1,277	24,361	1,277	24,413
$100,000 under $200,000	348	45,891	229	13,[illegible]	312	41,319	218	12,879	1,331	1,184	348	38,340	348	17,656	348	17,726
$200,000 or more	72	26,730	53	3,136	65	24,566	[illegible]	3,040	273	249	72	22,259	72	12,642	72	12,848
Returns under $5,000	76,707	173,744	62,756	151,559	11,099	24,[illegible]38	7,[illegible]31	28,538	124,315	116,560	44,[illegible]22	56,999	44,220	8,781	44,227	8,847
Returns $5,000 under $10,000	[illegible]	495,117	65,009	475,233	37,351	279,901	36,461	266,137	164,333	159,755	67,090	296,470	67,090	50,179	67,090	50,179
Returns $10,000 under $15,000	41,523	509,315	39,985	481,552	38,765	476,162	38,126	460,336	127,924	127,256	41,523	341,928	41,523	60,833	41,523	60,833
Returns $15,000 or more	28,649	750,577	25,565	535,296	26,960	710,135	24,[illegible]54	517,707	111,005	109,462	28,635	566,612	28,635	149,989	28,636	150,349
NEW BRUNSWICK-PERTH AMBOY-[illegible]VILLE, N.J.																
Total	216,310	2,048,360	206,738	1,[illegible],042	114,429	1,620,576	109,477	1,464,553	579,545	559,888	174,650	1,285,300	174,650	258,108	174,651	258,578
Under $2,000	[illegible],231	34,[illegible]72	32,034	35,666					49,088	47,100	35,834	35,491	35,834	5,239	35,835	5,252
$2,000 under $4,000	32,743	47,[illegible]82	32,370	90,589	13,942	58,950	12,243	44,473	45,552	38,006						
$4,000 under $6,000	20,[illegible]3	106,167	19,167	94,082					34,270	34,270	19,917	59,860	19,917	9,592	19,917	9,592
$6,000 under $8,000	12,3[illegible]	[illegible],321	[illegible],[illegible]92	234,719	10,205	68,391	17,022	131,332	57,284	55,398	8,626	34,082	8,626	5,682	8,626	5,682
$8,000 under $10,000	14,5[illegible]	13[illegible],[illegible]50			[illegible],101	[illegible],339			50,201	48,007	19,554	112,159	19,554	20,580	19,554	20,580
$10,000 under $15,000	49,[illegible]70	503,383	34,823	481,403	35,171	437,408	34,433	417,349	158,090	156,004	40,676	300,158	40,676	53,130	40,676	53,130
$15,000 under $20,000	33,[illegible]2	570,833	33,276	556,224	31,626	542,275	31,034	518,416	125,860	123,013	33,868	393,081	33,868	75,221	33,868	75,221
$20,000 under $25,000	10,425	229,800	10,160	217,675	9,773	214,495	9,671	207,157	38,050	37,724	10,425	170,598	10,425	35,731	10,425	35,731
$25,000 under $30,000	[illegible],[illegible]	70,090	[illegible],[illegible]16	56,212	2,519	68,819	2,416	56,212	[illegible],423	9,107	[illegible],[illegible]1	52,967	2,569	11,[illegible]06	2,569	11,[illegible]06
$30,000 under $50,000	2,342	[illegible],[illegible]42	2,048	60,846	2,[illegible]39	82,955	2,[illegible]27	60,020	8,413	8,185	2,342	68,399	2,342	17,469	2,342	17,469
$50,000 under $100,000	695	43,[illegible]11	548	21,[illegible]89	658	41,288	523	20,348	2,713	2,587	695	36,450	695	12,341	695	12,341
$100,000 under $200,000	122	16,179	95	5,757	114	15,316	90	5,694	456	421	120	13,851	120	6,449	120	6,459
$200,000 or more	24	10,[illegible]31	19	3,[illegible]84	21	15,340	18	3,552	85	66	24	8,204	24	4,869	24	5,315
Returns under $5,000	[illegible],[illegible]2	168,695	77,948	156,493	7,538	22,[illegible]2	(*)	(*)	106,320	96,786	43,821	55,227	43,821	8,399	43,822	8,412
Returns $5,000 under $10,000	44,[illegible]1	334,897	[illegible],[illegible]0	298,564	24,710	180,552	22,987	164,646	130,075	125,995	[illegible],110	186,365	[illegible],110	32,694	[illegible],110	32,694
Returns $10,000 under $15,000	[illegible],676	503,383	33,823	481,403	35,171	437,408	34,433	417,349	158,090	156,004	40,676	300,158	40,676	53,130	40,676	53,130
Returns $15,000 or more	[illegible],045	1,041,386	48,562	921,587	47,010	980,488	45,779	871,399	185,060	181,103	50,043	743,549	50,043	163,885	50,043	164,342
NEW HAVEN, CONNECTICUT																
Total	134,222	1,[illegible],13[illegible]	121,273	1,10[illegible],871	[illegible],767	1,022,120	[illegible],[illegible]3	844,198	372,860	342,096	114,054	868,370	114,054	184,426	114,054	184,509
Under $2,000	[illegible],[illegible]	2[illegible],[illegible]3	17,509	24,052					24,050	21,893						
$2,000 under $4,000	27,[illegible]8	92,378	22,036	80,809					34,728	26,787	26,926	27,463	26,926	3,975	26,926	3,975
$4,000 under $6,000					22,729	159,217	20,170	126,293	[illegible],601	17,287						
$6,000 under $8,000	23,479	151,373	18,253	125,649					62,249	55,598	20,479	80,010	20,479	13,811	20,479	13,811
$8,000 under $10,000	12,[illegible]2	11[illegible],[illegible]3	12,378	102,[illegible]2					36,[illegible]4	35,761	12,629	72,540	12,629	12,663	12,629	12,663
$10,000 under $15,000	2[illegible],[illegible]	329,293	[illegible],742	307,604	21,[illegible]3	268,716	21,472	258,616	91,506	90,746	26,970	211,221	26,970	37,964	26,970	37,964
$15,000 under $20,000	15,[illegible]5	265,520	14,954	247,665	14,[illegible]8	[illegible],344	14,[illegible]7	236,694	54,229	52,670	15,515	189,029	15,515	36,419	15,515	36,419
$20,000 under $25,000	[illegible],213	137,[illegible]2	[illegible],[illegible]5	115,449	[illegible],758	154,743	[illegible],225	129,344	21,[illegible]1	21,147	6,213	100,[illegible]74	6,213	21,117	6,213	21,117
$25,000 under $30,000	1,[illegible]2	50,389	1,372	31,[illegible]30					[illegible],[illegible]8	6,220	1,[illegible]30	33,[illegible]35	1,[illegible]30	7,[illegible]44	1,[illegible]30	7,[illegible]44
$30,000 under $50,000	2,317	[illegible],[illegible]2	1,[illegible]45	51,643	2,[illegible]0	[illegible],[illegible]55	1,[illegible]47	[illegible],[illegible]61	[illegible],[illegible]04	9,000	2,317	71,100	2,317	18,[illegible]86	2,317	18,686
$50,000 under $100,000	1,[illegible]2	[illegible],[illegible]34	1,006	[illegible],163	1,119	72,[illegible]00	[illegible]46	35,502	4,754	4,458	1,224	63,437	1,224	22,158	1,224	22,158
$100,000 under $200,000	131	17,976	98	[illegible],[illegible]4	115	15,821	[illegible]1	5,442	515	465	131	14,747	131	6,868	131	6,916
$200,000 or more	20	7,068	15	846	1[illegible]	5,424	15	846	71	64	20	5,313	20	3,122	20	3,156
Returns under $5,000	42,[illegible]4	[illegible],[illegible]3	[illegible],[illegible]1	35,163	[illegible],[illegible]2	(*)	(*)	(*)	[illegible],733	[illegible],[illegible]3	22,477	17,311	22,477	2,403	22,477	2,403
Returns $5,000 under $10,000	37,[illegible]9	291,520	35,013	[illegible],[illegible]29	17,[illegible]5	144,154	15,[illegible]2	122,123	113,904	[illegible],843	37,557	[illegible],[illegible]02	37,557	28,[illegible]45	37,557	28,045
Returns $10,000 under $15,000	2[illegible],[illegible]	[illegible],[illegible]3	[illegible],742	307,604	21,[illegible]3	[illegible],716	21,472	258,616	91,506	90,746	26,970	211,221	26,970	37,964	26,970	37,964
Returns $15,000 or more	27,[illegible]3	647,[illegible]41	25,355	490,074	25,[illegible]45	[illegible],137	23,431	458,689	97,712	94,024	27,050	477,136	27,050	116,014	27,050	116,096

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW ORLEANS, LOUISIANA																
Total	310,993	2,813,003	288,605	2,354,866	200,244	2,298,072	188,177	1,959,571	874,112	854,182	233,871	1,721,683	233,858	374,143	233,871	375,090
Under $2,000	61,963	46,603	58,061	61,880	17,209	670	16,092	21,515	94,502	93,737	32,013	20,790	32,013	2,855	32,023	2,930
$2,000 under $4,000	39,933	110,810	33,317	86,389	15,411	40,558	13,596	34,034	85,759	78,654						
$4,000 under $6,000	33,374	161,704	31,287	147,785	20,580	103,643	19,182	92,287	94,572	90,278	28,618	52,217	28,618	7,953	28,618	7,953
$6,000 under $8,000	36,559	258,168	33,400	240,584	30,134	213,929	27,213	198,165	118,528	117,988	34,293	115,813	34,291	18,458	34,291	18,458
$8,000 under $10,000	30,378	268,210	29,777	264,274	19,715	177,956	18,806	171,642	82,384	82,387	30,118	105,335	30,118	22,238	30,118	22,238
$10,000 under $15,000	58,630	702,991	57,113	658,481	51,544	621,007	51,004	595,375	206,744	204,585	58,616	433,001	58,616	76,444	58,616	76,444
$15,000 under $20,000	29,578	499,394	28,404	466,982	26,350	443,022	25,562	425,279	106,568	104,413	29,576	345,721	29,576	66,712	29,576	66,712
$20,000 under $25,000	7,404	163,750	6,698	138,489	6,990	154,813	6,465	134,655	28,448	28,144	7,404	119,901	7,394	24,471	7,394	24,473
$25,000 under $30,000	4,978	133,511	4,665	111,350	4,639	124,239	4,328	105,438	21,249	20,860	4,978	98,298	4,977	21,646	4,978	21,651
$30,000 under $50,000	5,317	206,122	3,793	97,203	4,336	168,360	3,440	82,791	22,344	21,293	5,305	160,235	5,305	41,781	5,307	41,771
$50,000 under $100,000	2,362	156,502	1,663	63,930	2,157	142,940	1,613	63,408	10,240	9,754	2,362	126,519	2,362	43,797	2,362	43,816
$100,000 under $200,000	480	62,730	356	21,568	448	58,933	337	21,118	1,899	1,781	480	51,843	480	23,442	480	23,527
$200,000 or more	108	42,508	71	4,350	81	28,403	60	3,858	370	301	108	32,009	108	18,448	108	19,117
Returns under $5,000	121,762	244,357	110,164	228,333	42,213	83,927	38,611	91,637	224,771	212,607	51,607	53,517	51,607	7,788	51,617	7,863
Returns $5,000 under $10,000	80,374	601,137	75,478	563,590	60,936	452,428	56,757	426,012	250,979	250,439	73,435	300,637	73,433	49,715	73,433	49,715
Returns $10,000 under $15,000	58,630	702,991	57,113	658,481	51,544	621,007	51,004	595,375	206,744	204,585	58,616	433,001	58,616	76,444	58,616	76,444
Returns $15,000 or more	50,227	1,264,517	45,650	904,471	45,551	1,140,709	41,805	846,547	191,618	186,551	50,213	934,527	50,202	240,195	50,205	241,066
NEW YORK, NEW YORK																
Total	4,393,404	46,693,333	3,963,282	37,966,226	2,159,099	32,921,372	1,963,766	26,692,611	11,310,980	10,714,941	3,680,531	28,972,252	3,671,163	6,504,651	3,671,403	6,525,663
Under $2,000	590,113	460,794	508,387	547,542	38,253	-75,036	21,329	44,204	768,736	713,529	424,778	355,926	418,658	51,573	418,741	52,708
$2,000 under $4,000	499,423	1,468,602	388,616	1,128,776	116,621	352,623	76,021	221,171	1,008,191	849,744						
$4,000 under $6,000	589,832	2,990,760	518,446	2,518,497	192,916	983,601	158,289	749,300	1,340,099	1,246,864	550,181	1,359,324	547,279	217,621	547,279	217,621
$6,000 under $8,000	546,962	3,817,703	509,840	3,382,683	218,986	1,523,363	195,098	1,266,432	1,250,036	1,178,931	541,998	2,170,420	541,795	369,379	541,795	369,379
$8,000 under $10,000	464,514	4,165,216	435,079	3,724,754	251,446	2,278,246	236,026	2,023,142	1,312,654	1,277,646	464,179	2,486,152	464,159	435,329	464,161	435,357
$10,000 under $15,000	830,717	10,239,051	794,376	9,368,072	576,612	7,212,185	552,342	6,647,782	2,562,695	2,483,489	829,565	6,394,255	829,564	1,170,725	829,567	1,170,744
$15,000 under $20,000	432,334	7,421,395	413,496	6,735,099	373,029	6,422,644	361,896	5,929,057	1,496,220	1,460,521	431,853	4,803,830	431,840	942,328	431,846	942,395
$20,000 under $25,000	182,402	4,033,696	171,746	3,497,159	160,258	3,544,218	153,676	3,159,991	631,814	612,962	182,161	2,811,959	182,148	583,899	182,171	584,161
$25,000 under $30,000	94,919	2,581,085	87,933	2,136,488	86,077	2,338,754	81,909	2,006,679	347,165	333,969	94,795	1,809,864	94,795	399,904	94,800	400,087
$30,000 under $50,000	106,405	3,984,705	92,345	2,787,987	96,324	3,591,060	86,879	2,649,067	389,154	370,696	106,116	2,848,942	106,061	724,752	106,080	725,243
$50,000 under $100,000	42,459	2,818,420	33,818	1,461,116	37,618	2,493,307	31,274	1,368,379	158,047	145,940	42,231	2,017,691	42,214	680,706	42,237	682,429
$100,000 under $200,000	9,526	1,278,818	6,962	474,944	8,214	1,100,162	6,408	441,997	34,413	30,562	9,423	887,063	9,410	392,077	9,458	395,454
$200,000 or more	3,298	1,433,088	2,238	203,103	2,745	1,151,245	2,019	185,410	11,762	10,088	3,251	930,828	3,240	536,358	3,268	549,995
Returns under $5,000	1,347,483	3,085,361	1,116,575	2,594,273	240,442	666,040	166,979	547,481	2,348,295	2,079,608	655,945	822,659	647,515	124,887	647,598	126,112
Returns $5,000 under $10,000	1,343,861	9,817,714	1,243,793	8,707,985	577,780	4,401,752	520,384	3,756,766	3,331,415	3,187,136	1,325,191	5,555,163	1,324,376	949,015	1,324,378	949,043
Returns $10,000 under $15,000	830,717	10,239,051	794,376	9,368,072	576,612	7,212,185	552,342	6,647,782	2,562,695	2,483,489	829,565	6,394,255	829,564	1,170,725	829,567	1,170,744
Returns $15,000 or more	871,343	23,551,207	808,538	17,295,896	764,265	20,641,391	724,061	15,740,580	3,068,575	2,964,738	869,830	16,200,176	869,708	4,260,024	869,860	4,279,765
NEWARK, NEW JERSEY																
Total	706,571	7,786,514	643,936	6,350,878	375,443	5,963,387	342,036	4,845,593	1,935,226	1,823,750	589,502	5,034,707	586,635	1,139,450	586,640	1,141,259
Under $2,000	99,489	89,173							116,157	107,690						
$2,000 under $4,000			299,600	1,114,308	70,652	326,987	89,864	526,605	352,383	300,822	223,501	552,221	221,308	91,314	221,309	91,392
$4,000 under $6,000	238,364	1,196,973							184,829	180,467						
$6,000 under $8,000																
$8,000 under $10,000	64,264	577,261	58,532	479,895	39,742	357,477			179,230	161,883	62,313	339,630	62,313	58,349	62,313	58,349
$10,000 under $15,000	147,546	1,825,729	140,078	1,661,591	122,182	1,523,031	117,431	1,401,815	527,839	515,937	146,787	1,105,652	146,113	198,566	146,113	198,566
$15,000 under $20,000	75,360	1,299,240	72,618	1,172,173	67,357	1,163,188	65,784	1,069,451	266,221	258,650	75,358	902,451	75,358	174,765	75,358	174,765
$20,000 under $25,000	38,181	845,507	35,619	735,964	35,042	776,510	33,338	698,444	140,164	137,430	38,179	617,166	38,179	129,003	38,180	129,022
$25,000 under $30,000	34,058	1,122,512	30,108	803,053	31,795	1,045,367	28,526	777,580	61,750	60,674	34,058	845,354	34,058	209,947	34,058	210,003
$30,000 under $50,000									69,904	65,659						
$50,000 under $100,000	7,458	499,062	5,920	271,131	6,961	466,380	5,706	263,831	29,638	27,992	7,455	404,146	7,455	142,458	7,458	142,660
$100,000 under $200,000	1,851	331,059	1,461	112,763	1,712	304,447	1,387	107,867	5,855	5,441	1,507	161,111	1,507	73,501	1,507	74,025
$200,000 or more									1,256	1,103	344	106,978	344	61,549	344	62,477
Returns under $5,000	214,292	508,264	183,875	424,032	(*)	(*)	(*)	(*)	358,631	304,925	(*)	(*)	(*)	(*)	100,092	21,562
Returns $5,000 under $10,000	187,825	1,355,142	174,257	1,170,171	74,852	578,629	66,153	449,041	473,968	445,939	183,530	752,547	183,530	128,178	183,530	128,178
Returns $10,000 under $15,000	147,546	1,825,729	140,078	1,661,591	122,182	1,523,031	117,431	1,401,815	527,839	515,937	146,787	1,105,652	146,113	198,566	146,113	198,566
Returns $15,000 or more	156,908	4,097,379	145,726	3,095,084	142,867	3,755,893	134,741	2,917,173	574,788	556,949	156,901	3,037,205	156,901	791,222	156,905	792,952

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEWPORT NEWS-HAMPTON, VIRGINIA																
Total	79,045	771,051	76,483	709,484	51,474	638,955	49,677	587,183	209,457	208,056	68,251	500,218	68,251	99,161	68,253	99,234
Under $2,000	12,827	14,222	12,191	14,336	4,441	4,498			21,646	21,646						
$2,000 under $4,000	8,260	24,821	8,126	24,962					12,523	12,456	10,551	10,901	10,551	1,659	10,553	1,672
$4,000 under $6,000	6,353	32,568			7,125	38,280	10,931	40,955	7,385	6,869	6,095	21,697	6,095	3,645	6,095	3,645
$6,000 under $8,000	7,002	48,061	12,962	77,119					17,443	17,190	7,002	28,038	7,002	4,662	7,003	4,662
$8,000 under $10,000	13,878	125,741	13,809	126,014	11,779	106,590	11,778	107,442	50,927	50,927	13,878	63,231	13,878	10,662	13,878	10,662
$10,000 under $15,000	15,906	195,599	14,990	183,009	13,833	171,770	13,051	162,424	49,786	49,786	15,906	128,784	15,906	23,235	15,906	23,235
$15,000 under $20,000	8,052	139,642	8,052	134,442	7,985	138,475	7,985	133,628	28,495	28,495	8,052	93,046	8,052	19,061	8,052	19,061
$20,000 under $25,000	4,150	93,016	4,095	86,548	3,741	83,821	3,686	80,393	12,284	12,177	4,150	72,261	4,150	15,497	4,150	15,497
$25,000 under $30,000	1,293	35,077	1,293	35,038	1,293	35,072	1,293	35,038	4,254	4,254	1,293	27,113	1,293	6,000	1,293	6,072
$30,000 under $50,000	982	37,735	713	16,231	947	36,576	713	16,231	3,380	3,007	982	29,672	982	7,807	982	7,807
$50,000 under $100,000	301	18,827	211	9,671	289	18,126	199	8,959	1,126	1,119	301	14,918	301	4,820	301	4,871
$100,000 under $200,000	36	4,580	36	1,732	36	4,580	36	1,732	127	109	36	3,477	36	1,486	36	1,497
$200,000 or more	5	1,167	5	381	5	1,167	5	381	22	21	5	1,029	5	553	5	553
Returns under $5,000	23,376	48,894	22,348	48,090	6,730	10,378	6,095	9,672	37,490	36,907	12,582	16,190	12,582	2,520	12,584	2,533
Returns $5,000 under $10,000	24,944	196,720	24,740	194,340	16,615	133,990	16,614	138,724	72,439	72,181	24,944	107,677	24,944	18,108	24,944	18,108
Returns $10,000 under $15,000	15,906	195,599	14,990	183,009	13,833	171,770	13,051	162,424	49,786	49,786	15,906	128,784	15,906	23,235	15,906	23,235
Returns $15,000 or more	14,819	330,038	14,405	284,045	14,296	317,816	13,917	276,362	49,742	49,182	14,819	247,568	14,819	55,298	14,819	55,359
NORFOLK-PORTSMOUTH, VIRGINIA																
Total	192,811	1,707,810	176,589	1,477,725	113,413	1,355,170	109,087	1,196,314	499,095	483,544	158,113	1,060,946	157,720	212,122	157,729	212,278
Under $2,000	30,187	24,674	25,002	21,209	3,184	-195	2,392	3,508	35,431	34,913						
$2,000 under $4,000	29,920	81,651	25,014	66,411	7,454	19,864	17,831	70,527	48,769	41,901	25,531	21,981	25,273	3,299	25,280	3,330
$4,000 under $6,000	23,461	118,182	23,029	115,036	11,082	55,346			50,996	50,480	23,340	55,109	23,206	8,837	23,206	8,837
$6,000 under $8,000	10,945	91,416	10,809	77,429	5,846	65,396	8,710	61,360	29,283	29,085	10,945	49,232	10,945	8,070	10,945	8,070
$8,000 under $10,000	13,914	275,666	27,231	245,506	21,137	192,868	20,811	187,727	94,990	90,670	29,914	164,641	29,914	28,563	29,914	28,563
$10,000 under $15,000	42,841	520,326	41,926	491,084	37,470	455,161	36,622	428,796	143,065	141,125	42,840	329,663	42,840	58,525	42,841	58,537
$15,000 under $20,000	12,565	214,059	12,443	198,828	12,136	206,250	11,814	195,263	48,273	48,002	12,565	144,187	12,565	27,312	12,565	27,312
$20,000 under $25,000	6,909	153,607	6,468	123,100	6,683	148,804	6,415	122,103	24,989	24,815	6,909	114,254	6,909	23,588	6,909	23,588
$25,000 under $30,000	3,118	83,425	2,839	70,401	2,719	72,548	2,666	65,356	11,411	11,132	3,118	61,673	3,118	13,746	3,118	13,746
$30,000 under $50,000	1,995	76,138	1,382	38,565	1,822	67,488	1,209	32,296	7,941	7,731	1,995	56,114	1,994	14,783	1,995	14,788
$50,000 under $100,000	810	55,390	544	23,491	749	50,697	520	23,128	3,389	3,183	810	45,080	810	16,160	810	16,213
$100,000 under $200,000	125	16,421	85	5,711	114	14,871	82	5,404	482	448	125	13,156	125	5,910	125	5,954
$200,000 or more	21	6,854	17	955	17	5,582	15	846	71	59	21	5,857	21	3,328	21	3,340
Returns under $5,000	74,600	173,339	64,909	134,490	17,003	47,860	15,885	48,496	113,725	106,339	40,024	52,178	33,766	8,145	39,773	8,176
Returns $5,000 under $10,000	49,827	408,250	46,576	371,099	34,700	285,909	33,859	274,625	145,749	140,710	49,706	238,785	49,572	40,625	49,572	40,625
Returns $10,000 under $15,000	42,841	520,326	41,926	491,084	37,470	455,161	36,622	428,796	143,065	141,125	42,840	329,663	42,840	58,525	42,841	58,537
Returns $15,000 or more	25,543	605,895	23,578	461,051	24,240	566,240	22,721	444,396	96,556	95,370	25,543	440,320	25,542	104,826	25,543	104,941
OKLAHOMA CITY, OKLAHOMA																
Total	239,443	2,201,755	218,426	1,904,623	156,279	1,845,049	142,306	1,602,540	643,009	622,432	199,373	1,384,420	199,302	279,964	199,348	280,864
Under $2,000	30,149	7,263	25,591	29,424	4,925	-12,853	936	2,889	39,439	38,295						
$2,000 under $4,000	35,893	110,461	31,009	84,425	8,550	25,923			62,756	56,523	29,117	34,685	29,117	5,164	29,138	5,470
$4,000 under $6,000	28,360	138,788	24,394	118,711	16,260	85,025	23,525	98,384	53,562	52,711	24,711	64,782	24,711	10,119	24,711	10,119
$6,000 under $8,000	30,400	204,943	24,826	172,846	21,376	144,423	18,038	126,577	88,536	84,300	27,999	97,096	27,998	15,713	27,998	15,713
$8,000 under $10,000	29,907	271,333	28,312	248,981	22,868	208,718	21,674	194,236	75,736	75,305	29,907	168,275	29,855	28,819	29,855	28,819
$10,000 under $15,000	50,738	611,132	49,322	590,270	46,652	564,049	45,236	546,176	182,541	179,423	50,723	381,232	50,722	66,753	50,722	66,772
$15,000 under $20,000	21,508	366,423	20,931	350,374	20,889	355,933	20,378	341,552	82,965	80,743	21,508	255,231	21,508	48,557	21,508	48,557
$20,000 under $25,000	8,560	190,741	7,843	159,452	8,011	178,073	7,573	155,363	30,378	29,656	8,539	139,798	8,539	28,871	8,550	29,009
$25,000 under $30,000	2,811	76,033	2,340	50,446	2,810	76,005	2,340	50,446	10,500	10,086	2,760	56,541	2,760	12,393	2,760	12,393
$30,000 under $50,000	2,412	89,907	1,438	32,541	2,365	88,338	1,416	32,102	9,898	9,171	2,410	70,334	2,396	17,559	2,410	17,613
$50,000 under $100,000	1,431	95,324	1,038	44,972	1,333	88,732	989	42,980	5,682	5,341	1,431	77,838	1,430	26,819	1,430	26,853
$100,000 under $200,000	215	27,801	165	9,551	196	25,303	159	9,271	813	745	215	23,431	215	10,581	215	10,644
$200,000 or more	52	19,606	47	2,629	44	17,380	42	2,564	203	183	51	15,178	51	8,616	51	8,902
Returns under $5,000	75,976	164,022	67,321	164,775	19,105	39,113	14,138	47,872	123,724	116,064	38,701	53,311	38,701	8,038	38,722	8,344
Returns $5,000 under $10,000	75,740	560,765	67,981	499,613	54,874	412,123	50,035	374,214	196,305	191,070	73,033	311,527	72,980	51,776	72,980	51,776
Returns $10,000 under $15,000	50,738	611,132	49,322	590,270	46,652	564,049	45,236	546,176	182,541	179,423	50,723	381,232	50,722	66,753	50,722	66,772
Returns $15,000 or more	36,989	865,836	33,802	649,965	35,648	829,763	32,897	634,278	140,439	135,875	36,916	638,350	36,899	153,396	36,924	153,971

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
OMAHA, NEBRASKA AND IOWA																
Total	188,195	1,719,558	166,860	1,446,465	112,174	1,376,844	99,344	1,167,042	534,368	511,915	157,973	1,065,491	157,884	219,741	157,905	220,363
Under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	1,670	-6,778	657	2,727	42,229	41,121	25,683	15,128	25,683	2,144	25,689	2,191
$2,000 under $4,000	24,881	72,900	14,507	41,067	11,303	36,669	11,356	55,901	55,138	42,472						
$4,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			61,376	58,559	21,314	52,781	21,314	8,658	21,314	8,658
$6,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]			48,807	48,558	19,719	78,410	[illegible]	[illegible]	[illegible]	12,893
$8,000 under $10,000	24,603	221,795	23,494	209,604	15,595	142,030	14,779	133,060	66,519	66,226	24,602	139,579	24,602	24,571	24,603	24,588
$10,000 under $15,000	41,156	501,084	40,392	474,827	37,740	459,809	37,230	439,333	157,486	156,072	41,156	308,917	41,132	54,518	41,132	54,518
$15,000 under $20,000	13,011	220,789	12,587	201,685	12,869	218,326	12,516	200,719	53,531	52,176	13,011	150,934	13,011	28,577	13,011	28,577
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	4,847	107,483	4,535	95,040	17,338	16,332	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,438
$25,000 under $30,000	3,450	94,238	2,840	76,301	3,170	86,725	2,788	68,991	12,872	11,741	3,450	71,147	3,450	15,775	3,450	15,775
$30,000 under $50,000	3,664	104,498	2,121	62,785	2,440	96,175	2,097	61,362	10,703	10,275	2,649	80,230	2,648	21,251	[illegible]	21,373
$50,000 under $100,000	1,087	71,222	796	30,655	1,030	66,767	774	29,229	4,929	4,674	1,087	56,685	1,087	19,074	1,087	19,112
$100,000 under $200,000	176	22,391	139	7,641	164	20,871	132	7,234	636	581	176	18,618	176	8,400	176	8,420
$200,000 or more	33	16,439	28	2,035	30	15,673	26	1,990	134	122	33	12,553	33	7,462	33	7,820
Returns under $5,000	[illegible]	137,336	48,743	107,040	15,451	40,421	6,819	22,304	111,942	95,983	34,716	35,480	34,716	[illegible]	34,722	5,530
Returns $5,000 under $10,000	[illegible]	438,936	54,485	403,438	34,433	264,593	32,427	250,840	162,197	160,953	56,602	250,417	56,539	42,764	56,541	42,802
Returns $10,000 under $15,000	41,156	501,084	40,392	474,827	37,740	459,809	37,230	439,333	157,486	156,072	41,156	308,917	41,132	54,518	41,132	54,518
Returns $15,000 or more	25,514	642,201	23,240	461,160	24,550	612,020	22,868	424,563	102,743	98,907	25,499	470,677	25,497	116,978	25,510	117,513
ORLANDO, FLORIDA																
Total	167,872	1,371,240	154,803	1,175,310	87,349	1,060,604	82,268	919,001	445,401	428,461	126,779	812,346	126,492	167,355	126,494	167,549
Under $2,000	32,637	29,763	26,908	34,835	3,257	-2,071			50,704	43,449	21,622	15,207	21,620	2,214	21,622	2,224
$2,000 under $4,000	27,279	74,415	24,735	69,290	11,342	43,275	13,166	53,157	48,904	46,982						
$4,000 under $6,000	24,036	117,663	23,540	103,454					44,914	42,458	21,333	55,701	21,333	9,171	21,333	9,191
$6,000 under $8,000	20,947	150,987	20,741	148,129	14,849	106,335	14,643	104,457	77,839	76,950	20,875	63,721	20,875	8,935	20,875	8,935
$8,000 under $10,000	16,062	146,869	15,679	140,148	14,007	128,707	13,647	122,195	51,203	51,141	16,062	83,080	15,777	13,731	15,777	13,731
$10,000 under $15,000	25,502	316,149	24,213	299,868	24,077	300,110	22,849	284,657	90,671	90,389	25,502	198,311	25,502	34,727	25,502	34,727
$15,000 under $20,000	10,316	177,726	9,956	157,156	9,901	170,900	9,603	156,186	37,627	36,794	10,316	124,976	10,316	23,976	10,316	23,976
$20,000 under $25,000	5,081	110,330	4,654	90,503	4,766	103,566	4,497	86,948	17,880	17,722	5,081	80,480	5,081	16,495	5,081	16,495
$25,000 under $30,000	2,687	73,195	2,024	49,456	2,480	67,753	1,866	45,379	10,688	10,251	2,687	53,083	2,687	11,821	2,687	11,821
$30,000 under $50,000	2,188	81,490	1,583	43,156	1,650	60,169	1,267	34,301	8,866	8,491	2,188	63,346	2,188	16,818	2,188	16,836
$50,000 under $100,000	966	64,698	654	28,638	863	57,755	617	26,442	3,412	3,212	942	52,839	942	18,313	942	18,326
$100,000 under $200,000	142	17,693	97	4,672	132	16,412	94	4,271	587	536	142	14,246	142	6,109	142	6,193
$200,000 or more	29	10,242	19	1,008	25	7,693	19	1,008	106	86	29	7,557	29	4,094	29	4,164
Returns under $5,000	73,228	163,482	64,597	160,792	12,143	28,165	10,710	40,749	119,611	110,148	34,550	46,577	34,548	7,221	34,550	7,231
Returns $5,000 under $10,000	47,733	356,215	47,006	340,063	31,312	248,081	30,746	239,059	155,953	150,832	45,342	170,932	45,057	27,780	45,057	27,780
Returns $10,000 under $15,000	25,502	316,149	24,213	299,868	24,077	300,110	22,849	284,657	90,671	90,389	25,502	198,311	25,502	34,727	25,502	34,727
Returns $15,000 or more	21,409	535,374	18,987	374,588	19,817	484,248	17,963	354,536	79,166	77,092	21,385	396,526	21,385	97,626	21,385	97,812
OXNARD-VENTURA, CALIFORNIA																
Total	147,821	1,343,035	135,181	1,187,953	91,723	1,124,593	81,802	991,445	438,995	424,189	115,120	744,616	115,120	145,244	115,120	145,432
Under $2,000	24,807	22,122	24,387	23,979	2,542				31,845	31,819	12,920	12,721	12,920	1,911	12,920	1,911
$2,000 under $4,000	19,775	60,619	17,209	53,616	9,369	83,883	16,263	50,144	51,679	47,635						
$4,000 under $6,000	26,681	132,646	19,742	91,927	11,792				67,146	58,467	25,800	54,819	25,800	8,596	25,800	8,596
$6,000 under $8,000	11,506	77,376	19,087	146,719	7,166	119,290	14,090	113,963	34,374	34,078	19,364	72,063	19,364	11,840	19,364	11,840
$8,000 under $10,000	8,011	75,093			7,354				31,792	31,792						
$10,000 under $15,000	31,334	406,251	30,875	400,198	28,574	369,396	28,246	368,104	121,688	121,030	31,334	226,996	31,334	40,173	31,334	40,173
$15,000 under $20,000	15,186	266,760	14,927	264,481	14,469	253,651	14,275	252,629	59,077	58,816	15,186	167,751	15,186	31,824	15,186	31,824
$20,000 under $25,000	5,864	130,284	5,648	117,264	5,863	130,264	5,648	117,264	23,501	23,078	5,863	86,208	5,863	17,239	5,863	17,239
$25,000 under $30,000	1,925	51,038	1,345	32,816	1,925	51,038	1,345	32,816	7,580	7,580	5,863	34,783	1,925	[illegible]	1,925	[illegible]
$30,000 under $50,000	2,285	82,372	1,716	48,782	2,263	81,473	1,694	48,773	8,440	8,258	2,285	59,012	2,285	14,524	2,285	14,540
$50,000 under $100,000	370	25,561	185	5,182	334	23,345	183	4,870	1,541	1,330	367	20,481	367	7,122	367	7,144
$100,000 under $200,000	66	8,551	51	2,582	61	7,889	49	2,476	284	261	65	6,677	65	3,020	65	3,020
$200,000 or more	11	4,363	9	406	11	4,363	9	406	48	45	11	3,106	11	1,675	11	1,825
Returns under $5,000	58,329	143,499	50,571	114,420	18,857	56,303	13,584	38,257	120,128	109,993	26,227	33,102	26,227	4,755	26,226	4,755
Returns $5,000 under $10,000	32,451	224,357	29,854	201,821	19,366	146,869	16,769	125,851	96,708	93,798	31,857	106,501	31,857	17,592	31,857	17,592
Returns $10,000 under $15,000	31,334	406,251	30,875	400,198	28,574	369,396	28,246	368,104	121,688	121,030	31,334	226,996	31,334	40,173	31,334	40,173
Returns $15,000 or more	25,707	568,928	23,881	471,514	24,926	552,023	23,203	459,235	100,471	99,368	25,702	378,016	25,702	82,724	25,702	82,913

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
PATERSON-CLIFTON-PASSAIC, NEW JERSEY																
Total	[illegible]	[illegible]	499,506	5,333,658	318,022	5,071,124	290,764	4,240,167	1,493,742	1,407,842	469,670	4,195,985	469,193	922,991	469,206	924,935
Under $2,000	58,344	29,538	53,790	51,787	2,710	-11,207	2,276	8,285	71,722	69,207	54,068	47,946	54,068	7,149	54,073	7,206
$2,000 under $4,000	67,783	193,644	56,368	140,830	19,021	59,451	22,105	58,215	128,912	102,972						
$4,000 under $6,000	50,728	251,810	38,156	174,133	14,142	70,441			118,262	96,592	46,518	107,332	46,518	17,418	46,518	17,419
$6,000 under $8,000	40,085	329,896	42,504	291,497	12,997	93,507	10,439	70,010	107,032	102,581	44,870	196,427	44,806	34,197	44,806	34,197
$8,000 under $10,000	69,186	626,123	64,829	571,442	[illegible]	394,471	39,191	351,605	181,250	174,610	69,185	406,514	69,120	71,105	[illegible]	71,105
$10,000 under $15,000	116,249	1,443,747	113,578	1,339,310	[illegible]	1,195,722	93,398	1,100,917	387,905	376,922	116,249	893,798	116,249	159,909	116,249	159,947
$15,000 under $20,000	[illegible]	1,215,200	67,381	1,091,915	65,775	1,133,214	63,725	1,042,342	241,462	235,035	70,537	843,515	70,191	162,155	70,191	162,155
$20,000 under $25,000	[illegible]	[illegible]	29,506	814,115	[illegible]	832,325	27,101	571,577	112,931	109,918	31,153	495,419	31,153	102,985	31,153	102,985
$25,000 under $30,000	[illegible]	366,041	12,568	318,131	[illegible]	362,424	12,466	316,456	51,351	50,687	13,476	267,863	13,476	58,914	13,476	58,914
$30,000 under $50,000	17,018	629,053	15,318	469,742	[illegible]	610,042	14,785	459,707	66,136	[illegible]	17,014	478,163	17,013	122,985	17,017	122,199
$50,000 under $100,000	[illegible]	332,743	[illegible]	145,870	5,098	339,111	4,329	187,267	21,855	20,676	5,415	283,654	5,415	98,584	5,418	98,229
$100,000 under $200,000	[illegible]	126,605	821	60,456	943	122,306	794	59,268	4,128	3,886	978	103,876	977	46,881	977	47,147
$200,000 or more	208	[illegible]	165	15,196	192	93,411	155	14,518	796	720	207	71,479	207	41,611	208	42,833
Returns under $5,000	155,055	3[illegible]	130,977	283,340	27,764	74,442	2,545	41,450	270,640	232,144	74,267	42,162	74,267	15,060	74,272	15,117
Returns $5,000 under $10,000	138,026	1,[illegible]	[illegible]	945,539	63,475	532,215	53,466	441,460	336,532	313,818	135,374	660,056	135,245	114,808	135,245	114,808
Returns $10,000 under $15,000	116,249	1,443,747	113,578	1,339,310	95,953	1,148,722	93,398	1,100,917	387,905	376,922	116,249	893,798	116,249	159,909	116,249	159,947
Returns $15,000 or more	[illegible]	3,[illegible]	130,273	2,765,470	130,330	3,200,739	123,355	2,651,134	498,659	484,958	138,780	2,543,969	138,432	633,214	138,440	635,060
PEORIA, ILLINOIS																
Total	[illegible]	860,782	[illegible]	740,215	[illegible]	763,656	[illegible]	676,715	264,746	251,225	68,355	539,469	68,355	107,167	68,355	107,248
Under $2,000	[illegible]	[illegible]	[illegible]	50,020	11,227	31,307	[illegible]	[illegible]	6,560	6,560	-	-	-	-	-	-
$2,000 under $4,000	[illegible]	63,223	2,[illegible]						62,861	53,834	14,908	25,319	14,908	3,904	14,908	3,904
$4,000 under $6,000	[illegible]	24,174					20,761	111,768	8,711	8,711						
$6,000 under $8,000	[illegible]	26,397	[illegible]	112,831	12,069	95,607			8,889	8,321	12,329	55,664	12,329	9,123	12,329	9,123
$8,000 under $10,000	[illegible]	77,011							28,394	28,394						
$10,000 under $15,000	[illegible]	274,185	21,[illegible]	245,389	21,182	257,891	21,065	238,631	76,633	74,078	22,510	176,324	22,510	31,054	22,510	31,054
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	205,991	12,581	214,193	12,397	201,310	50,485	49,841	12,968	151,688	12,968	28,732	12,968	28,732
$20,000 under $25,000	[illegible]	[illegible]	2,997	58,424	[illegible]	62,223	2,797	58,424	11,021	10,921	3,036	47,630	3,036	9,796	3,036	9,796
$25,000 under $30,000	1,[illegible]	31,581	[illegible]	42,473	1,[illegible]	31,581	[illegible]	42,473	5,058	5,058	1,200	22,782	1,200	4,851	1,200	4,851
$30,000 under $50,000	[illegible]	30,137	1,724		[illegible]	29,139	1,724		3,798	3,359	797	23,223	797	5,919	797	5,919
$50,000 under $100,000	[illegible]	33,377	[illegible]	19,308	[illegible]	30,516	[illegible]	18,492	2,022	1,871	515	26,482	515	8,967	515	8,966
$100,000 under $200,000	[illegible]	10,699	[illegible]	5,353	[illegible]	[illegible]	71	5,191	287	252	86	9,026	86	4,124	[illegible]	4,141
$200,000 or more	[illegible]	1,858	[illegible]	426	[illegible]	1,858	5	426	27	25	6	1,329	6	697	6	733
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	11,272	31,543	(*)	(*)	72,317	63,290	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	[illegible]	117,430	[illegible]	[illegible]	[illegible]	95,371	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 under $15,000	[illegible]	[illegible]	[illegible]	245,389	21,182	257,891	21,065	238,631	76,633	74,078	22,510	176,324	22,510	31,054	22,510	31,054
Returns $15,000 or more	[illegible]	393,915	17,971	331,975	[illegible]	378,851	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PHILADELPHIA, PENNSYLVANIA AND NEW JERSEY																
Total	[illegible]	[illegible]	1,[illegible]	[illegible]	897,276	12,397,070	836,222	10,621,649	4,483,063	4,257,883	1,463,099	10,552,996	1,460,777	2,222,185	1,461,008	2,225,014
Under $2,000	231,408	215,031	206,808	[illegible]	18,188	-14,257	[illegible]	[illegible]	[illegible]	[illegible]	33,242	3,437	33,242	513	33,442	699
$2,000 under $4,000	217,801	[illegible]	182,963	[illegible]	[illegible]	129,316	35,457	83,486	392,915	329,068	165,148	160,214	165,148	23,767	165,150	23,773
$4,000 under $6,000	224,358	1,092,039	[illegible]	[illegible]	[illegible]	299,081	52,663	259,956	442,811	404,982	216,488	523,549	214,463	83,565	214,464	83,649
$6,000 under $8,000	194,862	[illegible]	177,520	1,217,372	[illegible]	552,545	71,329	487,773	446,463	409,122	192,749	788,023	192,749	133,265	192,750	133,295
$8,000 under $10,000	[illegible]	1,804,929	[illegible]	[illegible]	117,472	1,076,523	111,868	988,179	543,420	528,636	198,901	1,098,233	198,836	191,837	198,836	191,859
$10,000 under $15,000	366,323	4,497,072	[illegible]	[illegible]	309,845	[illegible]	300,669	3,603,590	1,258,673	1,240,150	365,555	2,826,857	365,342	505,603	365,342	505,603
$15,000 under $20,000	163,308	[illegible]	[illegible]	[illegible]	[illegible]	2,602,372	147,441	2,436,390	599,729	592,056	163,298	1,900,870	163,295	363,978	163,305	364,001
$20,000 under $25,000	[illegible]	1,305,934	54,804	[illegible]	[illegible]	[illegible]	53,189	1,086,358	221,441	216,522	59,401	940,212	59,401	193,457	59,405	193,471
$25,000 under $30,000	[illegible]	687,579	22,775	548,184	23,150	[illegible]	21,263	[illegible]	[illegible]	[illegible]	25,296	[illegible]	25,295	116,455	25,296	116,464
$30,000 under $50,000	30,175	[illegible]	23,597	[illegible]	27,919	[illegible]	22,553	703,587	116,449	110,994	30,171	876,461	30,159	228,681	30,160	228,710
$50,000 under $100,000	10,533	[illegible]	8,071	[illegible]	9,681	[illegible]	7,655	322,911	41,915	39,400	10,520	560,939	10,520	197,010	10,520	197,456
$100,000 under $200,000	[illegible]	[illegible]	1,424	[illegible]	1,701	223,980	1,356	85,047	7,199	6,451	1,868	203,733	1,868	93,194	1,876	93,712
$200,000 or more	465	[illegible]	340	[illegible]	389	[illegible]	318	23,858	1,644	1,383	462	153,493	459	90,860	462	92,327
Returns under $5,000	583,979	1,445,237	509,520	1,240,891	87,030	[illegible]	71,171	223,465	964,819	851,857	330,372	437,842	330,233	67,411	330,436	67,692
Returns $5,000 under $10,000	483,562	[illegible]	450,197	3,312,365	228,314	1,809,186	[illegible]	1,620,303	1,179,936	1,110,716	476,156	2,135,664	474,205	365,536	474,206	365,579
Returns $10,000 under $15,000	366,323	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	300,669	3,603,590	1,258,673	1,240,150	365,555	2,826,857	365,342	505,603	365,342	505,603
Returns $15,000 or more	291,260	7,044,662	267,145	[illegible]	[illegible]	6,539,852	253,775	5,174,290	1,079,635	1,055,160	291,016	5,152,633	290,997	1,283,636	291,024	1,286,141

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
PHOENIX, ARIZONA																
Total	389,206	3,543,813	349,526	2,931,694	224,470	2,852,009	203,287	2,387,400	1,065,635	1,018,896	302,021	2,135,385	299,862	446,139	299,870	447,054
Under $2,000	68,697	47,047	67,013	78,108	5,063	-11,410	4,175	16,758	84,190	81,595	40,581	35,076	38,810	5,043	38,815	5,977
$2,000 under $4,000	47,857	139,866	38,924	117,056	11,615	36,341	8,361	27,539	86,276	78,670						
$4,000 under $6,000	47,858	241,456	38,506	192,753	23,119	120,369	18,694	90,026	138,649	128,746	38,856	92,113	38,855	14,577	38,855	14,577
$6,000 under $8,000	45,166	314,104	38,706	277,921	25,105	178,394	22,521	165,106	134,585	124,695	43,115	148,060	43,066	23,502	43,068	23,516
$8,000 under $10,000	43,033	386,736	42,383	351,223	34,008	314,172	34,219	288,469	134,764	131,174	42,984	219,574	42,920	36,713	42,927	36,713
$10,000 under $15,000	77,709	965,801	72,065	882,681	70,715	879,794	67,315	822,434	269,947	263,142	77,660	584,777	77,425	102,633	77,425	102,659
$15,000 under $20,000	33,157	563,739	30,050	496,455	30,549	520,298	28,374	469,637	124,873	122,657	33,098	382,877	33,087	73,130	33,087	73,130
$20,000 under $25,000	12,239	272,946	11,151	204,299	11,109	246,862	10,021	188,360	41,279	39,921	12,239	196,454	12,229	40,934	12,229	40,964
$25,000 under $30,000	5,178	140,946	4,420	101,195	5,128	139,503	4,372	100,273	19,083	18,126	5,178	103,549	5,178	22,549	5,178	22,549
$30,000 under $50,000	4,366	216,410	4,246	129,699	4,763	193,654	3,900	121,356	19,863	18,695	5,366	167,785	5,342	44,780	5,342	44,788
$50,000 under $100,000	2,460	166,008	1,712	80,842	2,241	151,309	1,596	76,331	10,243	9,759	2,458	132,719	2,458	46,104	2,458	46,316
$100,000 under $200,000	386	50,257	272	14,604	363	47,253	265	14,485	1,495	1,374	386	40,888	386	17,949	386	18,142
$200,000 or more	100	38,496	78	6,858	92	35,470	74	6,626	388	342	100	32,113	100	18,224	100	18,625
Returns under $5,000	140,299	294,208	123,264	268,377	25,211	63,637	18,716	68,879	235,710	219,148	58,087	72,708	56,316	10,855	56,321	10,887
Returns $5,000 under $10,000	112,312	835,302	102,268	746,684	74,299	574,230	68,654	519,020	342,754	325,732	107,449	421,616	107,341	68,980	107,344	68,994
Returns $10,000 under $15,000	77,709	965,801	72,065	882,681	70,715	879,794	67,315	822,434	269,947	263,142	77,660	584,777	77,425	102,633	77,425	102,659
Returns $15,000 or more	58,886	1,448,802	51,929	1,033,952	54,245	1,334,349	48,602	977,068	217,224	210,874	58,825	1,056,284	58,780	263,672	58,780	264,515
PITTSBURGH, PENNSYLVANIA																
Total	857,386	7,796,036	781,799	6,577,276	479,782	6,030,695	437,207	5,166,894	2,288,192	2,198,790	710,878	4,904,515	710,003	1,029,046	710,006	1,030,241
Under $2,000	131,153	128,610	122,259	122,049	10,741	818	6,510	5,137	175,484	168,654	118,375	112,351	118,375	16,820	118,375	16,820
$2,000 under $4,000	120,296	368,079	106,488	311,336	26,496	86,489	21,940	74,780	205,682	183,480						
$4,000 under $6,000	102,630	523,041	82,517	405,812	41,909	208,421	29,236	141,348	250,509	230,708	93,774	244,730	93,774	33,036	93,774	33,036
$6,000 under $8,000	94,963	667,289	88,359	592,502	53,904	380,983	47,899	322,241	283,425	273,778	90,475	351,910	90,475	58,845	90,475	58,845
$8,000 under $10,000	111,383	992,352	103,029	901,281	75,129	669,061	73,444	639,227	315,169	305,763	111,313	605,516	111,161	103,525	111,161	103,525
$10,000 under $15,000	173,040	2,098,205	166,188	1,969,025	156,415	1,899,921	150,424	1,797,619	605,740	595,154	173,040	1,329,729	172,346	234,983	172,346	234,983
$15,000 under $20,000	73,125	1,247,779	68,981	1,132,111	67,869	1,158,111	65,951	1,088,836	262,294	258,198	73,123	883,812	73,122	170,484	73,123	170,492
$20,000 under $25,000	23,327	513,448	20,927	415,385	21,705	475,736	19,662	396,693	86,362	84,235	23,327	379,490	23,325	79,089	23,325	79,089
$25,000 under $30,000	8,364	223,613	6,924	158,549	8,008	214,041	6,746	154,048	28,814	27,270	8,364	169,845	8,341	37,662	8,341	37,662
$30,000 under $50,000	13,525	508,333	11,861	362,495	12,525	474,951	11,382	348,470	53,635	52,056	13,524	404,413	13,522	106,496	13,522	106,496
$50,000 under $100,000	4,574	304,076	3,531	152,699	4,209	279,886	3,313	145,518	17,290	16,159	4,558	250,069	4,557	89,422	4,559	89,572
$100,000 under $200,000	786	104,014	570	37,879	695	90,919	547	37,249	3,033	2,705	786	85,443	786	39,653	786	39,790
$200,000 or more	220	117,199	165	16,153	177	91,358	153	15,728	755	630	219	87,256	219	53,029	219	53,931
Returns under $5,000	296,245	698,244	263,306	579,994	60,259	189,762	43,702	142,288	502,696	464,596	154,534	187,585	154,534	28,603	154,534	28,603
Returns $5,000 under $10,000	264,180	1,931,127	239,346	1,752,985	147,920	1,156,010	135,327	1,040,446	727,573	697,787	259,403	1,126,873	259,251	189,624	259,251	189,624
Returns $10,000 under $15,000	173,040	2,098,205	166,188	1,969,025	156,415	1,899,921	150,424	1,797,619	605,740	595,154	173,040	1,329,729	172,346	234,983	172,346	234,983
Returns $15,000 or more	123,921	3,018,461	112,959	2,275,271	115,188	2,785,001	107,754	2,186,542	452,183	441,253	123,901	2,260,328	123,872	575,836	123,875	577,031
PORTLAND, OREGON AND WASHINGTON																
Total	377,603	3,386,940	324,013	2,759,037	221,050	2,749,420	194,053	2,256,648	1,050,231	974,413	286,846	2,064,378	286,452	424,856	286,467	426,037
Under $2,000	65,694	51,723	58,666	58,387	4,151	-3,726	11,513	33,315	92,684	85,756	37,359	42,544	37,359	6,306	37,366	6,308
$2,000 under $4,000	55,407	172,399	35,894	118,421	20,040	64,384			123,619	98,880						
$4,000 under $6,000	48,277	224,830	35,117	163,166	22,341	103,487	17,229	84,332	121,430	102,419	41,064	82,539	41,064	12,405	41,064	12,405
$6,000 under $8,000	32,917	227,815	30,301	214,036	18,782	128,390	18,230	125,361	101,930	93,814	32,654	110,202	32,565	18,566	32,565	18,566
$8,000 under $10,000	34,030	309,627	33,045	294,457	29,135	266,028	28,287	252,267	115,212	112,062	34,030	183,749	33,871	30,406	33,871	30,406
$10,000 under $15,000	83,923	1,032,437	78,617	924,632	72,229	897,369	69,085	824,385	282,852	273,863	83,923	653,147	83,784	115,645	83,784	115,645
$15,000 under $20,000	34,806	602,311	33,089	530,753	33,018	572,414	31,370	504,610	130,350	127,546	34,806	413,438	34,805	78,716	34,805	78,716
$20,000 under $25,000	10,353	227,639	9,190	182,339	9,807	215,265	8,759	173,055	36,479	35,573	10,353	168,385	10,351	34,798	10,353	34,822
$25,000 under $30,000	3,757	101,800	3,238	70,831	3,548	96,288	3,029	65,941	13,505	12,878	3,757	78,755	3,757	17,704	3,757	17,708
$30,000 under $50,000	6,164	229,799	5,280	133,329	5,884	220,484	5,048	128,791	23,543	23,029	6,138	171,449	6,137	42,871	6,139	42,885
$50,000 under $100,000	1,877	122,209	1,268	44,724	1,753	113,853	1,211	43,296	7,187	6,490	1,867	97,161	1,865	33,469	1,865	33,531
$100,000 under $200,000	313	39,749	241	13,963	293	37,145	233	13,728	1,148	1,045	310	33,108	310	14,786	313	14,871
$200,000 or more	85	44,601	67	4,998	69	38,039	59	4,567	292	258	85	33,101	84	19,124	85	20,104
Returns under $5,000	155,283	374,062	119,970	295,547	42,564	142,592	25,138	100,389	312,217	267,575	65,090	88,558	65,090	13,181	65,097	13,193
Returns $5,000 under $10,000	81,042	612,332	73,053	557,921	51,885	415,970	50,121	397,886	242,658	226,156	80,517	327,276	80,269	54,561	80,269	54,561
Returns $10,000 under $15,000	83,923	1,032,437	78,617	924,632	72,229	897,369	69,085	824,385	282,852	273,863	83,923	653,147	83,784	115,645	83,784	115,645
Returns $15,000 or more	57,355	1,368,109	52,373	980,937	54,372	1,233,489	49,709	933,988	212,504	206,819	57,316	995,397	57,309	241,468	57,317	242,633

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
PROVIDENCE-PAWTUCKET-WARWICK, RHODE ISLAND AND MASSACHUSETTS																
Total	316,775	2,756,149	289,041	2,333,284	163,495	2,038,809	150,439	1,738,423	795,358	747,351	257,215	1,712,602	254,869	349,248	254,871	349,763
Under $2,000	59,222	70,997	48,092	61,497	10,106	13,637			88,581	79,968						
$2,000 under $4,000	35,999	108,316	35,362	95,883	14,102	58,651	18,339	54,954	56,134	52,164	38,854	34,138	38,558	5,015	38,558	5,015
$4,000 under $6,000	41,685	205,955	38,710	170,140					83,241	73,561						
$6,000 under $8,000	31,657	222,628	24,931	167,565	13,779	100,660	11,[illegible]	79,045	73,788	61,708	31,314	130,921	31,314	21,803	31,314	21,803
$8,000 under $10,000	37,401	341,664	36,042	311,132	25,993	236,568	24,385	208,606	105,470	99,774	37,105	211,600	36,954	36,954	36,954	36,954
$10,000 under $15,000	69,734	840,428	68,116	786,460	62,232	711,002	61,257	713,109	234,334	229,519	69,734	532,496	69,734	94,316	69,734	94,316
$15,000 under $20,000	26,109	426,009	24,209	390,419	23,187	392,338	22,625	384,891	92,724	91,548	26,107	291,360	26,109	55,766	26,109	55,766
$20,000 under $25,000	7,897	173,338	6,956	139,230	6,995	153,462	6,440	131,341	29,519	28,674	7,897	127,966	7,897	27,020	7,897	27,020
$25,000 under $30,000	3,031	83,103	2,675	62,064	2,860	78,120	2,564	58,609	10,622	10,358	3,031	82,803	3,031	14,257	3,031	14,257
$30,000 under $50,000	3,069	114,663	2,417	85,462	2,963	105,338	2,836	60,204	13,288	13,074	3,065	89,333	3,065	23,560	3,065	23,607
$50,000 under $100,000	1,694	113,100	1,277	83,401	1,543	101,863	1,[illegible]	48,911	6,[illegible]	6,067	1,[illegible]	82,[illegible]	1,[illegible]	31,001	1,[illegible]	31,022
$100,000 under $200,000	218	28,641	182	14,340	194	25,[illegible]	163	13,210	835	754	218	21,854	218	9,889	218	10,002
$200,000 or more	63	69,[illegible]	50	5,684	51	61,[illegible]	46	5,543	214	182	63	23,377	63	13,985	63	14,308
Returns under $5,000	110,[illegible]	[illegible]	100,[illegible]	[illegible]	[illegible]	[illegible]	14,[illegible]	[illegible]	184,[illegible]	168,335	[illegible]	75,038	[illegible]	11,554	[illegible]	11,554
Returns $5,000 under $10,000	83,[illegible]	673,641	80,301	579,648	45,502	359,875	39,431	306,886	222,498	198,840	86,180	399,790	86,029	67,910	86,029	67,910
Returns $10,000 under $15,000	69,734	840,428	68,116	786,460	62,232	711,002	61,257	713,109	234,334	229,519	69,734	532,496	69,734	94,316	69,734	94,316
Returns $15,000 or more	41,077	966,101	37,726	867,607	37,693	878,891	39,190	682,709	153,810	150,657	41,075	705,278	41,075	175,468	41,077	175,982
READING, PENNSYLVANIA																
Total	113,600	[illegible]	107,[illegible]	[illegible]	68,[illegible]	818,000	65,147	706,790	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	1,006	[illegible]			[illegible]	[illegible]						
$2,000 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$8,000 under $10,000	13,986	125,516	13,669	[illegible]	[illegible]	103,606	11,698	103,606	35,956	35,827	13,986	80,073	13,986	13,499	13,986	13,499
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $30,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$30,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	422	[illegible]	326	11,306	[illegible]	[illegible]	301	10,755	1,556	1,387	410	22,912	410	8,102	422	8,106
$100,000 under $200,000	72	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	64	3,987	272	240	72	8,006	72	3,671	72	3,681
$200,000 or more	24	7,395	20	1,605	[illegible]	[illegible]	19	1,600	87	71	24	6,316	24	3,563	24	3,583
Returns under $5,000	44,669	[illegible]	[illegible]	[illegible]	[illegible]	34,007	10,359	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $15,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
RICHMOND, VIRGINIA																
Total	175,710	1,793,872	[illegible]	[illegible]	[illegible]	[illegible]	78,637	1,108,653	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Under $2,000	[illegible]	[illegible]	[illegible]	21,662					25,413	25,148	-	-	-	-	-	-
$2,000 under $4,000	[illegible]	[illegible]	[illegible]	66,762	5,179	[illegible]	4,755	[illegible]	43,033	38,969	20,773	25,805	20,773	4,092	20,773	4,092
$4,000 under $6,000	[illegible]	102,303	[illegible]	101,[illegible]					36,637	36,637	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $8,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$8,000 under $10,000	[illegible]	64,904	[illegible]	194,[illegible]	13,083	102,614	10,202	79,033	57,916	53,720	20,876	85,939	20,876	14,519	20,876	14,519
$10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $30,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$30,000 under $50,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$50,000 under $100,000	1,637	[illegible]	1,003	40,113	1,563	107,670	965	39,576	6,438	5,472	1,637	[illegible]	1,627	[illegible]	1,627	[illegible]
$100,000 under $200,000	222	[illegible]	169	8,171	203	[illegible]	160	7,777	869	792	222	23,446	222	10,596	222	10,651
$200,000 or more	65	[illegible]	54	[illegible]	55	[illegible]	50	3,547	[illegible]	183	65	18,526	65	10,678	65	10,971
Returns under $5,000	61,130	[illegible]	60,066	[illegible]	[illegible]	7,002	(*)	(*)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	[illegible]	266,504	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 under $15,000	38,902	[illegible]	38,768	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $15,000 or more	36,531	891,162	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ROCHESTER, NEW YORK																
Total	350,223	3,538,138	319,638	3,025,110	192,476	2,688,382	178,879	2,316,338	929,305	888,411	296,841	2,240,628	294,744	455,277	294,746	455,939
Under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	12,074	[illegible]	4,459	10,316	74,829	70,011	33,943	26,903	31,898	3,973	31,849	4,007
$2,000 under $4,000	[illegible]	[illegible]	19,060	53,874					52,350	37,745						
$4,000 under $6,000	43,084	210,823	39,863	184,597	17,587	79,292	26,368	131,173	81,407	84,616	40,816	98,268	40,816	16,102	40,816	16,102
$6,000 under $8,000	29,361	207,712	24,116	166,308	10,371	74,526			67,968	64,731	29,361	124,224	29,309	21,464	29,309	21,464
$8,000 under $10,000	38,230	341,376	37,886	336,683	17,632	156,121	17,288	152,563	98,401	97,762	38,230	217,322	38,230	38,956	38,230	38,956
$10,000 under $15,000	[illegible]	1,071,410	85,413	[illegible]	70,948	608,890	69,673	814,591	290,610	284,817	87,674	679,909	87,674	122,002	87,674	122,002
$15,000 under $20,000	[illegible]	643,154	36,695	583,899	35,346	605,291	34,248	566,645	140,023	137,636	37,473	440,252	37,473	84,334	37,473	84,334
$20,000 under $25,000	15,909	[illegible]	15,231	311,560	15,587	345,268	14,909	305,346	60,467	59,302	15,909	149,658	15,909	50,228	15,909	50,228
$25,000 under $30,000	5,535	150,265	5,009	120,749	5,375	145,740	5,009	120,749	19,259	18,893	5,535	109,163	5,535	23,922	5,535	23,922
$30,000 under $50,000	5,510	203,468	4,860	141,967	5,303	196,279	4,653	136,700	23,834	23,386	5,509	147,176	5,509	36,753	5,510	36,772
$50,000 under $100,000	1,936	119,001	1,396	53,365	1,863	123,848	1,370	53,238	8,456	8,082	1,936	94,325	1,936	31,873	1,936	31,965
$100,000 under $200,000	366	48,355	273	17,176	328	42,956	254	16,563	1,421	1,237	366	33,372	366	14,584	366	14,662
$200,000 or more	83	29,716	52	3,621	64	20,787	46	3,554	280	223	83	19,311	83	11,064	83	11,505
Returns under $5,000	108,300	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19,287	[illegible]	189,782	165,976	55,419	[illegible]	53,374	[illegible]	53,375	[illegible]
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	593,851	30,690	243,216	28,828	226,647	195,173	188,889	86,931	402,555	86,879	70,613	86,879	70,613
Returns $10,000 under $15,000	87,674	1,071,919	85,413	[illegible]	70,948	868,890	69,673	814,591	290,610	284,817	87,674	679,909	87,674	122,002	87,674	122,002
Returns $15,000 or more	66,818	1,556,293	63,473	1,238,337	63,866	1,480,129	61,091	1,202,694	253,740	248,729	66,817	1,093,257	66,817	252,759	66,818	253,387
ROCKFORD, ILLINOIS																
Total	146,692	1,387,896	137,083	1,208,412	84,298	1,084,540	80,059	934,991	380,179	370,124	119,465	907,515	119,439	179,620	119,439	179,640
Under $2,000	36,718	58,119	30,857	47,234	2,745	4,054			23,851	23,720	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000									25,456	23,541						
$4,000 under $6,000	12,866	66,436	12,589	64,643			14,971	77,470	26,746	26,212	20,451	47,686	20,451	7,727	20,451	7,727
$6,000 under $8,000	16,091	114,523	15,920	101,183	13,346	84,924			33,560	29,730	16,090	74,689	16,090	12,599	16,090	12,599
$8,000 under $10,000	21,115	190,946	20,393	184,582	17,117	156,355	16,395	151,048	57,862	57,844	21,106	119,502	21,106	20,398	21,106	20,398
$10,000 under $15,000	37,201	456,814	35,989	422,153	29,513	364,558	28,446	338,246	132,975	130,743	37,201	292,516	37,175	52,517	37,175	52,517
$15,000 under $20,000	14,974	259,308	14,657	231,973	14,077	240,180	13,760	216,296	43,424	48,359	14,974	184,436	14,974	35,676	14,974	35,676
$20,000 under $25,000	4,235	95,136	3,867	76,141	4,235	95,136	3,867	76,141	16,571	16,569	4,235	69,640	4,235	14,261	4,235	14,261
$25,000 under $30,000	1,368	38,385	1,262	28,287	1,202	33,525	1,096	23,883	4,211	4,158	1,368	30,367	1,368	7,034	1,368	7,034
$30,000 under $50,000	1,268	43,429	866	22,960	1,267	43,386	866	22,960	6,165	6,090	1,268	32,997	1,268	7,852	1,268	7,852
$50,000 under $100,000	712	47,071	581	23,385	662	43,941	562	23,289	2,792	2,628	712	38,996	712	13,871	712	13,871
$100,000 under $200,000	134	16,302	94	5,086	125	15,256	88	4,877	536	505	134	14,112	134	6,343	134	6,359
$200,000 or more	10	3,428	8	781	9	3,225	8	781	30	25	10	2,357	10	1,311	10	1,315
Returns under $5,000	39,386	63,843	33,459	53,169	5,268	15,151	(*)	(*)	60,881	58,835	12,235	12,087	12,235	1,795	12,235	1,795
Returns $5,000 under $10,000	47,404	362,182	46,300	338,474	27,940	230,182	26,836	212,590	106,594	102,212	47,328	230,009	47,328	38,959	47,328	38,959
Returns $10,000 under $15,000	37,201	456,814	35,989	422,153	29,513	364,558	28,446	338,246	132,975	130,743	37,201	292,516	37,175	52,517	37,175	52,517
Returns $15,000 or more	22,701	499,058	21,335	388,615	21,577	474,650	20,247	368,228	79,729	78,334	22,701	372,904	22,701	86,348	22,701	86,369
SACRAMENTO, CALIFORNIA																
Total	273,121	2,657,222	249,898	2,297,492	169,986	2,189,610	154,509	1,900,065	770,011	740,170	232,088	1,618,019	227,333	319,380	227,348	319,586
Under $2,000	41,846	[illegible]	39,868	49,694	5,165	[illegible]	11,633	31,733	62,789	61,804	35,689	28,278	33,648	4,028	33,660	4,084
$2,000 under $4,000	30,403	89,223	25,965	77,404	7,477	24,862			46,552	42,211						
$4,000 under $6,000	29,607	145,268	23,359	122,764	16,450	78,705	10,906	58,485	79,647	72,751	25,828	52,537	23,529	8,266	23,529	8,266
$6,000 under $8,000	40,779	286,562	38,058	270,055	23,996	171,551	21,275	155,256	127,292	123,230	40,124	144,770	33,978	23,343	33,978	23,343
$8,000 under $10,000	18,585	169,468	17,302	125,755	16,408	148,394	15,271	125,654	56,671	50,861	18,585	97,395	18,585	16,281	18,585	16,281
$10,000 under $15,000	55,683	680,886	52,743	624,455	45,960	561,664	44,155	523,403	183,164	177,840	55,661	425,633	55,639	75,862	55,639	75,862
$15,000 under $20,000	32,633	560,796	31,940	532,319	31,737	546,148	31,109	522,637	123,916	122,713	32,632	372,031	32,563	69,961	32,564	69,981
$20,000 under $25,000	12,215	269,179	11,696	243,351	11,727	258,618	11,257	233,708	44,077	43,787	12,215	189,539	12,215	38,641	12,215	38,641
$25,000 under $30,000	5,902	161,554	4,977	127,245	5,902	161,554	4,977	127,245	23,581	23,012	5,902	114,458	5,727	25,059	5,727	25,059
$30,000 under $50,000	3,999	149,908	2,965	83,099	3,763	139,862	2,943	82,451	16,227	16,097	3,999	108,367	3,997	27,063	3,997	27,063
$50,000 under $100,000	1,322	88,114	924	35,152	1,262	83,476	886	33,575	5,461	5,269	1,308	68,188	1,308	22,988	1,308	23,092
$100,000 under $200,000	134	16,553	94	5,526	127	15,722	92	5,362	572	537	132	12,873	131	5,525	133	5,545
$200,000 or more	13	4,601	7	671	11	3,719	5	556	62	58	13	3,950	13	2,361	13	2,369
Returns under $5,000	92,877	218,980	81,065	201,212	24,464	73,605	18,741	68,190	162,638	150,416	53,287	63,010	48,947	9,455	48,959	9,511
Returns $5,000 under $10,000	68,343	506,651	63,487	444,460	45,032	345,242	40,344	302,937	210,313	200,441	66,939	259,969	66,793	42,464	66,793	42,464
Returns $10,000 under $15,000	55,683	680,886	52,743	624,455	45,960	561,664	44,155	523,403	183,164	177,840	55,661	425,633	55,639	75,862	55,639	75,862
Returns $15,000 or more	56,218	1,250,705	52,603	1,027,365	54,530	1,209,098	51,269	1,005,534	213,896	211,473	56,201	869,407	55,954	191,599	55,957	191,650

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ST. LOUIS, MISSOURI AND ILLINOIS																
Total	814,807	8,080,499	749,475	6,957,727	469,033	6,374,843	435,857	5,528,326	2,209,269	2,105,161	694,156	5,209,318	692,194	1,093,979	692,205	1,095,449
Under $2,000	100,378	74,528	90,214	81,781	5,380	-9,357	3,508	3,622	146,013	133,837	85,536	90,695	83,629	13,225	83,630	13,366
$2,000 under $4,000	97,810	307,880	79,827	247,493	20,767	67,667	40,410	175,264	174,705	149,129						
$4,000 under $6,000	103,750	541,345	94,727	458,522	32,625	166,141			225,984	205,036	104,861	265,719	104,861	42,791	104,861	42,791
$6,000 under $8,000	94,956	679,704	87,322	605,277	46,198	329,543	39,754	268,716	229,521	213,650	92,038	393,917	92,038	66,979	92,038	66,979
$8,000 under $10,000	76,272	683,052	74,690	655,906	57,556	516,270	56,169	494,139	230,941	223,304	76,226	415,147	76,226	69,898	76,226	69,898
$10,000 under $15,000	190,371	2,350,118	185,351	2,226,866	169,897	2,110,522	166,956	2,023,117	668,621	660,971	189,418	1,489,294	189,418	264,432	189,418	264,446
$15,000 under $20,000	86,668	1,463,877	83,497	1,361,291	80,214	1,356,318	77,872	1,282,347	317,364	312,418	86,667	1,022,928	86,667	196,183	86,668	196,204
$20,000 under $25,000	29,215	641,106	27,884	556,636	28,267	620,082	27,322	548,332	104,734	101,621	29,001	466,865	29,004	96,028	29,004	96,045
$25,000 under $30,000	12,091	327,893	10,323	257,421	11,409	308,617	9,949	249,291	42,437	40,689	12,091	250,017	12,091	56,262	12,091	56,262
$30,000 under $50,000	12,268	456,610	9,957	292,972	11,342	420,520	9,573	280,656	44,582	41,927	12,254	361,877	12,254	94,874	12,254	94,874
$50,000 under $100,000	4,780	301,290	3,733	152,105	4,297	286,417	3,443	143,065	19,894	18,503	4,780	262,387	4,780	94,273	4,780	94,575
$100,000 under $500,000	996	129,434	758	45,605	871	112,813	724	44,353	3,731	3,331	991	107,698	985	49,983	993	50,152
$500,000 or more	243	104,270	192	15,851	210	89,290	177	14,824	862	739	243	82,774	241	49,049	242	49,857
Returns under $5,000	257,427	648,210	219,959	547,946	42,559	134,747	28,911	104,657	443,228	392,900	141,589	205,033	139,682	31,020	139,683	31,160
Returns $5,000 under $10,000	220,748	1,638,693	207,821	1,501,033	119,967	935,516	110,930	837,083	563,816	532,062	217,072	960,446	217,072	161,873	217,072	161,873
Returns $10,000 under $15,000	190,371	2,350,118	185,351	2,226,866	169,897	2,110,522	166,956	2,023,117	668,621	660,971	189,418	1,489,294	189,418	264,432	189,418	264,446
Returns $15,000 or more	146,261	3,443,478	136,344	2,681,882	136,610	3,194,058	129,060	2,563,469	533,604	519,238	146,077	2,554,546	146,022	636,653	146,032	637,969
SALT LAKE CITY, UTAH																
Total	193,568	1,687,409	181,134	1,428,808	111,464	1,385,657	100,298	1,161,439	550,823	533,810	142,253	978,967	142,107	194,518	142,114	194,719
Under $2,000	47,146	40,169	43,693	42,270	4,930	-1,879	2,232	1,625	61,612	59,180	11,819	13,153	11,819	1,951	11,822	1,990
$2,000 under $4,000	12,389	38,912	11,763	35,815	8,324	35,358	7,798	25,293	16,607	16,607						
$4,000 under $6,000	22,176	104,828	21,902	91,250					48,555	46,753	19,630	41,210	19,625	7,151	19,625	7,150
$6,000 under $8,000	20,452	138,353	16,472	115,357	15,046	100,751	11,066	77,160	67,133	62,901	19,512	56,712	19,512	9,009	19,512	9,009
$8,000 under $10,000	17,750	158,164	17,437	143,934	14,881	131,939	14,568	118,221	65,438	63,630	17,608	83,915	17,608	14,010	17,608	14,010
$10,000 under $15,000	42,871	513,821	41,376	475,352	39,756	479,404	38,261	443,258	165,143	160,567	42,861	302,771	42,810	52,060	42,810	52,060
$15,000 under $20,000	18,737	312,841	18,264	288,039	17,240	294,214	16,482	270,238	75,182	74,724	18,737	199,507	18,715	37,591	18,715	37,591
$20,000 under $25,000	6,137	135,551	5,344	110,237	5,957	131,274	5,164	108,703	25,855	25,100	6,123	91,626	6,123	18,341	6,123	18,341
$25,000 under $30,000	1,932	52,399	1,652	36,927	1,830	49,518	1,661	36,806	8,292	8,247	1,932	37,347	1,932	8,109	1,932	8,109
$30,000 under $50,000	2,887	107,135	2,340	54,349	2,468	92,394	1,944	52,932	11,503	10,915	2,884	80,833	2,884	20,087	2,887	20,089
$50,000 under $100,000	936	61,010	757	24,460	888	58,028	700	23,336	4,230	3,955	936	47,980	926	15,878	926	15,940
$100,000 under $200,000	128	16,424	110	5,117	119	15,076	104	5,039	535	506	128	13,460	126	6,131	127	6,203
$200,000 or more	27	8,404	24	1,733	25	7,578	23	1,724	124	110	27	4,463	27	3,600	27	3,647
Returns under $5,000	79,152	147,230	71,311	133,720	12,416	28,407	9,404	24,683	115,050	110,816	25,269	37,976	25,269	5,824	25,272	5,863
Returns $5,000 under $10,000	44,761	332,896	40,256	288,907	30,765	237,261	26,260	197,606	144,295	138,261	43,356	161,014	43,295	26,295	43,295	26,295
Returns $10,000 under $15,000	42,871	513,821	41,376	475,352	39,756	479,404	38,261	443,258	165,143	160,567	42,861	302,771	42,810	52,060	42,810	52,060
Returns $15,000 or more	30,784	693,162	28,491	524,829	28,527	640,085	26,373	495,883	126,335	124,166	30,767	477,207	30,733	110,338	30,737	110,500
SAN ANTONIO, TEXAS																
Total	241,230	2,247,713	230,449	1,870,143	151,381	1,755,473	140,191	1,497,760	721,264	702,850	214,714	1,400,859	210,573	297,456	210,596	297,994
Under $2,000	43,154	53,910	41,403	52,408	13,724	10,013	12,410	11,757	87,410	86,336	(*)	(*)	(*)	(*)	8,793	207
$2,000 under $4,000	41,532	128,343	37,824	113,245	9,424	31,011	13,549	58,294	70,351	64,572	36,514	43,069	36,514	6,469	36,514	6,469
$4,000 under $6,000	25,399	127,581	21,473	106,643	9,370	47,695			59,024	55,730	22,607	51,721	22,607	8,183	22,609	8,195
$6,000 under $8,000	36,968	254,990	33,923	222,102	21,081	144,504	20,230	138,451	111,408	108,690	34,719	136,150	34,719	22,350	34,719	22,351
$8,000 under $10,000	33,235	213,950	32,359	210,963	20,620	194,483	20,442	194,645	84,512	84,761	23,232	126,082	23,232	21,163	23,232	21,163
$10,000 under $15,000	52,223	636,925	50,449	589,241	45,661	551,453	44,576	526,603	179,422	178,007	52,159	408,776	52,015	72,175	52,015	72,175
$15,000 under $20,000	16,788	285,524	16,197	263,682	16,788	285,524	16,197	263,682	68,209	67,449	16,788	196,517	16,788	36,997	16,788	36,997
$20,000 under $25,000	8,502	186,855	7,777	150,496	7,911	173,604	7,400	142,163	31,466	30,983	8,502	140,322	8,502	29,325	8,502	29,325
$25,000 under $30,000	2,555	70,973	2,124	53,617	2,504	69,444	2,124	53,617	9,063	8,686	2,545	55,465	2,545	12,516	2,547	12,516
$30,000 under $50,000	2,557	94,480	1,877	49,410	2,329	84,161	1,875	49,403	9,499	9,095	2,557	73,422	2,556	18,865	2,557	18,876
$50,000 under $100,000	1,887	125,197	1,222	40,682	1,640	108,843	1,126	39,523	7,754	7,151	1,884	106,823	1,882	38,030	1,887	38,206
$100,000 under $500,000	359	46,591	242	9,996	280	36,118	217	9,606	1,301	1,191	359	40,681	359	18,707	359	18,802
$500,000 or more	77	26,926	42	2,055	54	19,120	39	2,025	244	202	76	20,852	74	11,944	76	12,113
Returns under $5,000	113,779	251,777	94,943	244,437	24,264	63,449	23,897	63,153	195,326	187,848	59,793	71,806	59,793	10,887	59,806	10,962
Returns $5,000 under $10,000	70,508	531,806	64,080	476,553	45,159	358,258	43,540	347,595	218,985	212,222	66,059	286,198	66,059	47,911	66,061	47,923
Returns $10,000 under $15,000	52,223	626,925	50,440	589,266	45,661	551,453	44,576	526,603	179,422	178,007	52,015	408,776	52,015	72,175	52,015	72,175
Returns $15,000 or more	32,725	836,547	29,481	569,938	31,506	776,814	28,978	560,020	127,536	124,773	32,711	634,180	32,736	160,484	32,714	166,935

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SAN BERNARDINO-RIVERSIDE-ONTARIO, CALIF.																
Total	363,264	3,260,994	315,888	2,661,346	247,615	2,674,797	217,545	2,193,524	1,070,214	1,014,151	285,232	1,803,844	284,975	348,935	285,006	349,499
Under $2,000	45,913	22,578	35,320	37,125	14,062	-7,240	8,983	12,935	80,348	78,837	37,702	27,742	37,702	4,070	37,703	4,077
$2,000 under $4,000	51,741	149,205	46,553	133,784	23,288	70,572	19,133	58,077	114,760	104,186						
$4,000 under $6,000	43,452	251,139	38,736	169,868	29,908	154,957	24,024	98,534	147,598	122,979	37,577	80,416	37,525	12,119	37,525	12,119
$6,000 under $8,000	51,930	369,687	45,780	321,953	40,956	291,423	37,402	260,899	163,830	158,838	46,906	159,562	46,818	25,159	46,818	25,159
$8,000 under $10,000	31,103	280,774	29,464	240,839	22,292	201,706	20,718	162,107	107,100	106,996	30,813	138,579	30,813	22,653	30,813	22,653
$10,000 under $15,000	80,994	990,573	74,699	897,890	67,625	829,991	63,021	763,657	266,143	257,899	80,248	581,421	80,161	101,882	80,185	101,953
$15,000 under $20,000	30,000	516,929	27,463	453,639	28,370	487,293	26,850	442,964	105,144	102,546	30,014	335,669	30,011	62,977	30,013	62,995
$20,000 under $25,000	11,391	250,653	9,882	196,426	10,797	237,537	9,562	189,518	42,940	41,505	11,391	169,705	11,364	34,059	11,364	34,059
$25,000 under $30,000	4,011	109,687	3,488	81,597	3,907	106,792	3,436	80,857	16,233	15,836	3,996	79,231	3,996	17,346	3,997	17,370
$30,000 under $50,000	4,800	175,740	3,344	88,754	4,719	172,736	3,288	86,758	18,840	17,763	4,755	126,326	4,755	30,297	4,755	30,305
$50,000 under $100,000	1,586	100,444	997	30,683	1,462	92,547	979	29,350	6,285	5,915	1,586	74,376	1,586	23,863	1,586	24,015
$100,000 under $200,000	212	27,796	133	6,185	194	25,187	123	5,804	794	716	206	19,757	206	8,497	209	8,607
$200,000 or more	41	15,789	29	2,604	35	11,296	26	2,064	149	135	38	11,060	38	6,011	38	6,187
Returns under $5,000	123,668	291,820	104,070	261,567	50,004	122,214	39,763	113,590	259,035	238,862	58,047	69,984	57,995	10,635	57,996	10,642
Returns $5,000 under $10,000	116,471	731,562	91,783	642,012	80,502	559,203	70,497	472,962	354,601	332,974	94,951	336,315	94,863	53,366	94,863	53,306
Returns $10,000 under $15,000	80,994	990,573	74,699	897,890	67,625	829,991	63,021	763,657	266,143	257,899	80,248	581,421	80,161	101,882	80,185	101,953
Returns $15,000 or more	52,131	1,197,039	45,336	859,888	49,484	1,133,388	44,264	837,315	190,435	184,416	51,986	816,124	51,956	183,051	51,962	183,537
SAN DIEGO, CALIFORNIA																
Total	494,674	4,631,763	434,475	3,837,683	289,605	3,632,837	253,232	3,006,153	1,372,246	1,303,737	385,325	2,752,412	380,202	552,986	380,258	554,565
Under $2,000	90,302	61,060	72,630	70,462	15,360	-7,924	6,863	7,304	135,973	121,296	44,195	37,183	41,877	5,313	41,899	5,436
$2,000 under $4,000	55,689	173,525	40,661	129,974	19,252	56,594	13,200	32,948	118,974	100,130						
$4,000 under $6,000	53,332	265,203	49,087	223,443	21,622	112,037	17,718	80,498	132,976	123,948	49,538	108,050	47,516	16,678	47,516	16,678
$6,000 under $8,000	58,750	414,392	52,205	364,725	28,758	201,618	23,009	164,159	161,864	154,470	55,356	207,348	54,677	35,059	54,677	35,059
$8,000 under $10,000	50,524	460,657	49,422	447,290	41,111	374,440	40,082	363,321	175,011	174,145	50,286	249,134	50,285	41,451	50,286	41,459
$10,000 under $15,000	96,980	1,214,210	89,951	1,076,571	82,726	1,037,691	78,013	928,679	327,011	320,150	96,969	738,837	96,917	130,853	96,928	130,861
$15,000 under $20,000	52,619	905,205	49,681	805,107	47,126	812,640	45,022	735,573	183,216	178,143	52,617	601,915	52,617	115,005	52,619	115,011
$20,000 under $25,000	18,500	408,542	16,906	337,389	17,197	378,899	16,082	321,894	68,446	67,080	18,498	231,073	18,498	57,486	18,498	57,486
$25,000 under $30,000	7,486	201,393	6,086	135,859	6,850	184,270	5,982	134,459	27,364	25,419	7,463	141,796	7,463	30,893	7,463	30,957
$30,000 under $50,000	7,342	269,562	5,699	150,214	6,747	245,998	5,199	138,044	28,889	27,222	7,318	196,391	7,317	48,467	7,319	48,588
$50,000 under $100,000	2,582	166,407	1,819	77,453	2,388	153,793	1,745	74,713	10,727	10,128	2,582	123,823	2,534	40,196	2,546	40,339
$100,000 under $200,000	417	54,346	265	15,329	390	50,595	258	14,897	1,472	1,334	414	39,606	412	16,841	417	17,159
$200,000 or more	91	37,262	63	3,868	78	32,186	59	3,664	323	272	89	27,256	89	14,739	90	15,482
Returns under $5,000	166,110	323,276	132,323	284,344	40,569	75,047	24,933	61,891	288,178	254,361	63,509	76,757	61,191	11,623	61,213	11,791
Returns $5,000 under $10,000	142,547	1,051,561	131,682	951,550	85,534	661,720	75,939	592,339	436,620	419,628	135,866	524,958	133,164	86,883	133,165	86,890
Returns $10,000 under $15,000	96,980	1,214,210	89,951	1,076,571	82,726	1,037,691	78,013	928,679	327,011	320,150	96,969	738,837	96,917	130,853	96,928	130,861
Returns $15,000 or more	89,037	2,042,716	80,519	1,525,218	80,776	1,858,379	74,347	1,423,244	320,437	309,598	88,981	1,411,859	88,930	323,628	88,952	325,021
SAN FRANCISCO-OAKLAND, CALIFORNIA																
Total	1,267,600	13,360,693	1,142,161	11,087,978	680,654	9,928,087	612,920	8,219,413	3,249,560	3,110,844	1,100,666	8,413,328	1,096,250	1,760,430	1,096,417	1,765,881
Under $2,000	147,090	97,004	130,928	166,065	15,782	-15,070	11,370	36,470	195,876	181,356	16,807	2,216	16,807	308	16,900	737
$2,000 under $4,000	155,169	464,976	134,505	390,152	29,019	93,693	24,834	76,003	285,657	268,733	130,052	132,861	127,956	19,661	127,979	19,715
$4,000 under $6,000	152,360	786,065	129,420	670,899	47,453	246,267	32,466	176,766	307,286	271,812	145,708	392,786	143,677	63,829	143,677	63,829
$6,000 under $8,000	135,602	946,437	124,910	867,730	63,330	438,604	57,465	386,812	312,656	300,356	124,418	532,650	134,272	89,254	134,272	89,254
$8,000 under $10,000	133,526	1,198,323	121,574	1,033,793	64,450	579,540	57,379	483,790	338,012	325,020	130,586	699,662	130,538	123,565	130,538	123,565
$10,000 under $15,000	267,722	3,323,029	253,059	3,069,644	206,976	2,594,466	196,946	2,420,986	840,579	821,472	267,631	2,076,457	267,564	376,199	267,571	376,286
$15,000 under $20,000	152,177	2,611,552	142,341	2,329,425	138,739	2,386,533	132,079	2,185,259	517,641	508,534	152,044	1,735,030	152,044	330,960	152,056	331,056
$20,000 under $25,000	64,741	1,433,751	58,762	1,222,935	59,882	1,324,764	55,565	1,165,388	236,109	230,689	64,654	948,631	64,654	204,783	64,660	204,827
$25,000 under $30,000	23,739	646,702	20,458	497,313	22,106	599,471	19,699	482,954	82,536	78,360	23,442	463,372	23,442	102,624	23,442	102,724
$30,000 under $50,000	24,935	927,804	19,198	535,402	23,833	884,097	18,645	520,305	94,178	88,938	24,925	696,303	24,900	173,444	24,917	173,728
$50,000 under $100,000	8,518	558,905	5,734	228,457	7,471	487,929	5,292	212,015	32,387	29,836	8,497	417,009	8,494	141,470	8,498	141,997
$100,000 under $200,000	1,499	200,915	996	54,510	1,275	171,385	931	52,609	5,289	4,621	1,496	148,073	1,496	65,842	1,496	66,784
$200,000 or more	412	165,222	276	21,251	338	136,408	249	20,056	1,354	1,117	406	118,277	406	68,492	411	71,379
Returns under $5,000	360,195	830,847	314,929	799,896	61,792	158,890	48,071	182,726	589,676	551,064	201,044	260,342	196,918	39,668	197,034	40,151
Returns $5,000 under $10,000	363,552	2,661,959	326,403	2,328,744	158,242	1,184,144	135,443	977,115	849,811	796,213	356,527	1,499,834	356,332	256,949	356,332	256,949
Returns $10,000 under $15,000	267,722	3,323,029	253,059	3,069,644	206,976	2,594,466	196,946	2,420,986	840,579	821,472	267,631	2,076,457	267,564	376,199	267,571	376,286
Returns $15,000 or more	276,131	6,544,858	247,765	4,889,694	253,644	5,990,588	232,460	4,638,585	969,494	942,095	275,464	4,576,694	275,436	1,087,614	275,480	1,092,494

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SAN JOSE, CALIFORNIA																
Total	402,702	4,406,493	365,835	3,829,803	234,544	3,405,828	209,339	2,956,762	1,137,638	1,102,517	346,910	2,666,484	346,811	536,936	346,853	538,667
Under $2,000	42,390	28,544	38,203	43,494	5,376	-5,213	5,145	9,991	56,191	53,743	36,405	38,322	36,405	5,818	36,410	5,834
$2,000 under $4,000	41,913	125,124	34,522	100,124	9,570	30,290			72,071	63,580						
$4,000 under $6,000	46,181	232,319	41,151	194,071	13,128	58,978	12,654	52,631	118,326	111,966	43,428	101,051	43,428	16,052	43,441	16,074
$6,000 under $8,000	49,957	360,909	44,656	304,000	29,086	206,553	26,377	177,225	135,422	129,260	45,640	163,785	45,640	27,298	45,662	27,300
$8,000 under $10,000	29,980	278,073	25,663	234,704	17,649	165,284	13,332	128,277	80,557	78,257	23,915	158,098	23,893	27,251	23,893	27,251
$10,000 under $15,000	88,198	1,065,028	84,151	1,007,935	61,610	754,578	59,450	726,309	274,913	270,958	87,453	639,227	87,387	116,271	87,387	116,271
$15,000 under $20,000	58,561	999,921	56,375	940,487	53,637	918,638	51,595	863,067	215,698	212,272	58,5	643,995	58,551	121,360	58,551	121,381
$20,000 under $25,000	25,070	552,976	23,936	504,804	24,756	545,848	23,670	501,215	100,612	99,447	25,0	373,551	25,068	74,970	25,068	74,970
$25,000 under $30,000	9,838	267,795	8,839	223,579	9,660	262,742	8,837	223,276	40,586	40,466	9,838	188,367	9,827	40,602	9,828	40,611
$30,000 under $50,000	8,443	316,700	6,758	204,946	8,033	300,347	6,758	204,946	34,317	33,945	8,443	227,249	8,443	57,754	8,443	58,330
$50,000 under $100,000	1,860	123,865	1,372	58,037	1,756	117,096	1,325	57,021	7,673	7,472	1,859	92,992	1,859	30,794	1,860	31,113
$100,000 under $200,000	254	33,496	168	9,820	231	30,595	158	9,074	1,062	962	254	25,627	254	10,972	254	11,344
$200,000 or more	57	21,743	41	3,823	52	19,042	38	3,730	210	180	56	14,219	56	7,794	56	8,188
Returns under $5,000	111,729	280,309	99,242	254,849	27,709	82,973	17,447	60,133	210,835	197,606	61,221	78,350	61,221	11,910	61,226	11,925
Returns $5,000 under $10,000	98,692	744,661	84,953	621,544	47,100	373,920	40,061	307,991	251,732	239,209	94,167	382,907	94,145	64,509	94,180	64,533
Returns $10,000 under $15,000	88,198	1,065,028	84,151	1,007,935	61,610	754,578	59,450	726,309	274,913	270,958	87,453	639,227	87,387	116,271	87,387	116,271
Returns $15,000 or more	104,083	2,316,496	97,489	1,945,475	98,125	2,194,358	92,381	1,862,330	400,158	334,744	104,069	1,566,000	104,058	344,246	104,060	345,939
SANTA BARBARA, CALIFORNIA																
Total	99,323	899,001	88,860	728,003	50,852	695,877	46,752	567,838	261,465	254,072	78,083	514,559	75,986	108,109	76,021	109,092
Under $2,000	18,281	16,995	16,572	22,481	1,345	-3,189			26,528	26,232	-	-	-	-	(*)	(*)
$2,000 under $4,000	17,149	49,080					7,197	30,794	33,842	29,502	15,043	8,254	13,021	1,070	13,043	1,092
$4,000 under $6,000	13,508	68,970	25,600	102,053	7,317	31,149			24,075	23,931	13,364	34,061	13,364	5,431	13,364	5,431
$6,000 under $8,000	4,820	36,474							11,381	11,085	4,420	17,007	4,420	2,798	4,420	2,798
$8,000 under $10,000	9,435	86,350	13,167	109,069	2,450	17,900	9,115	74,934	34,306	34,306	9,318	48,038	9,318	8,241	9,318	8,241
					7,339	67,951										
$10,000 under $15,000	19,833	246,266	19,098	233,352	16,664	210,701	16,126	199,446	68,630	68,485	19,688	139,559	19,622	24,340	19,622	24,340
$15,000 under $20,000	8,704	149,205	8,195	127,450	8,704	144,205	8,145	127,450	34,893	33,716	8,704	93,325	8,704	17,358	8,704	17,358
$20,000 under $25,000	4,144	92,334	3,682	77,172	3,818	85,209	3,682	77,172	15,559	14,913	4,144	63,497	4,144	13,007	4,144	13,006
$25,000 under $30,000	1,726	43,744	1,567	31,167	1,664	44,127	1,505	29,777	5,947	5,835	1,726	32,596	1,726	6,702	1,726	6,702
$30,000 under $50,000	903	30,614	608	16,685	870	29,134	585	16,557	3,655	3,474	903	22,469	903	5,309	903	5,319
$50,000 under $100,000	660	42,838	282	8,536	546	35,413	261	7,694	2,309	2,092	617	29,434	608	9,715	618	9,836
$100,000 under $200,000	120	15,659	67	3,381	106	13,646	67	3,381	411	349	117	11,229	117	4,359	117	5,027
$200,000 or more	40	21,470	22	656	29	14,632	19	633	129	102	39	15,090	39	9,170	40	9,836
Returns under $5,000	41,992	94,565	35,370	86,972	7,782	23,230	(*)	(*)	73,861	69,225	21,461	20,536	19,439	2,919	19,463	3,047
Returns $5,000 under $10,000	21,201	160,305	19,969	142,631	10,669	90,580	9,851	79,743	56,671	55,831	20,684	86,824	20,684	14,620	20,684	14,620
Returns $10,000 under $15,000	19,833	246,266	19,098	233,352	16,664	210,701	16,126	199,446	68,630	68,485	19,688	139,559	19,622	24,340	19,622	24,340
Returns $15,000 or more	16,297	397,865	14,423	265,048	15,737	371,365	14,314	262,665	62,703	60,531	16,250	267,640	16,241	68,230	16,262	67,086
SEATTLE-EVERETT, WASHINGTON																
Total	499,956	5,062,082	454,455	4,289,710	320,573	4,086,901	292,676	3,463,558	1,428,625	1,379,005	415,842	3,232,686	413,594	666,580	413,622	667,762
Under $2,000	66,428	39,367	56,407	54,541	13,785	-4,192	9,194	12,021	97,546	89,061	(*)	(*)	(*)	(*)	41,737	5,054
$2,000 under $4,000	50,313	142,958	43,212	119,538	15,931	47,718	12,000	28,398	105,780	90,862	37,855	34,560	35,941	4,895		
$4,000 under $6,000	54,362	271,766	44,669	213,161	28,817	149,123	25,039	121,773	146,960	144,566	44,996	109,914	44,732	16,891	44,733	16,892
$6,000 under $8,000	43,470	300,550	41,878	288,953	21,841	153,213	20,641	150,048	94,790	90,632	42,087	171,615	42,087	29,056	42,087	29,056
$8,000 under $10,000	71,780	648,517	67,527	579,446	48,181	439,093	44,616	383,588	209,625	204,047	71,777	374,761	71,713	64,436	71,713	64,436
$10,000 under $15,000	118,623	1,457,269	113,957	1,340,770	104,224	1,277,724	99,719	1,168,547	417,329	410,115	118,465	912,532	118,464	162,115	118,464	162,115
$15,000 under $20,000	51,918	890,568	49,026	808,770	48,147	816,421	46,181	766,784	188,503	185,461	51,829	624,002	51,829	119,831	51,829	119,831
$20,000 under $25,000	24,761	548,768	23,387	471,841	22,869	505,775	21,586	445,313	89,004	87,138	24,761	337,008	24,759	83,134	24,761	83,161
$25,000 under $30,000	7,140	196,020	6,600	161,878	6,755	183,639	6,290	153,479	24,024	23,977	7,140	150,874	7,139	34,021	7,139	34,103
$30,000 under $50,000	8,123	304,280	6,184	170,140	7,275	274,421	5,561	156,107	32,895	31,673	8,118	239,951	8,116	63,217	8,121	63,264
$50,000 under $100,000	3,501	162,370	1,613	62,583	3,277	147,088	1,503	59,993	10,180	9,715	2,499	131,765	2,499	46,102	3,501	46,281
$100,000 under $200,000	419	55,848	304	14,124	374	49,866	286	13,367	1,561	1,392	418	47,352	418	21,806	419	21,943
$200,000 or more	118	45,800	91	4,463	97	38,012	80	4,135	428	366	118	37,560	118	20,957	118	21,626
Returns under $5,000	143,612	303,049	119,606	254,683	39,041	84,973	27,419	60,513	267,645	241,848	65,362	86,931	63,184	12,781	63,202	12,821
Returns $5,000 under $10,000	142,741	1,100,109	134,087	1,000,956	89,514	693,982	84,071	635,320	387,056	377,320	137,132	604,712	137,068	103,616	137,068	102,616
Returns $10,000 under $15,000	118,623	1,457,269	113,957	1,340,770	104,224	1,277,724	99,719	1,168,547	417,329	410,115	118,465	912,532	118,464	162,115	118,464	162,115
Returns $15,000 or more	94,980	2,201,655	86,805	1,693,300	87,794	2,024,222	81,467	1,693,178	356,595	349,722	94,883	1,628,512	94,878	389,048	94,888	390,208

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SHREVEPORT, LOUISIANA																
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	63,076	479,569	[illegible]	[illegible]	[illegible]	[illegible]
Under $2,000	7,127	2,071	2,744	3,603	7,114	2,901			19,921	15,966	-	-	-	-	(*)	(*)
$2,000 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $6,000	10,193	54,543	14,706	86,049	9,867	43,869	10,109	35,291	24,475	24,091	18,195	30,346	13,0[illegible]	4,[illegible]74	12,067	[illegible],764
$6,000 under $8,000	3,318	24,185							13,021	13,021						
$8,000 under $10,000	10,960	96,356	8,261	77,414	10,960	96,356	8,261	77,414	47,882	47,612	14,269	49,808	13,999	7,542	13,999	7,542
$10,000 under $15,000	13,316	158,828	13,000	151,434	12,605	150,121	12,417	142,904	51,888	51,888	13,316	92,452	13,316	15,997	13,316	15,997
$15,000 under $20,000	[illegible]	[illegible]	9,012	148,761	10,343	177,[illegible]	8,705	144,274	38,439	38,[illegible]70	10,650	125,121	10,650	[illegible],246	10,650	[illegible],246
$20,000 under $25,000	2,419	52,201	2,223	34,786	2,195	47,576	2,162	34,190	9,011	8,848	2,419	39,081	2,419	8,038	2,419	8,038
$25,000 under $30,000	1,368	37,354	1,205	26,705	1,368	37,354	1,225	26,705	5,222	5,222	1,368	28,143	1,368	6,171	1,368	6,171
$30,000 under $50,000	2,122	78,465	1,728	43,706	1,936	70,181	1,706	43,483	7,002	6,769	2,121	63,452	2,098	16,276	2,121	16,397
$50,000 under $100,000	602	39,754	442	16,059	573	37,382	423	15,645	2,458	2,272	602	32,720	602	11,258	602	11,283
$100,000 under $200,000	115	15,[illegible]	79	5,183	102	13,712	76	2,989	438	395	115	12,142	115	5,[illegible]07	115	5,594
$200,000 or more	21	7,352	19	1,226	19	6,882	17	1,092	68	56	21	6,304	21	3,409	21	3,538
Returns under $5,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $[illegible] or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SOUTH BEND, INDIANA																
Total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Under $4,000	13,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21,052	19,431	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $6,000	[illegible]	[illegible]	30,422	91,519	13,622	51,[illegible]	12,478	54,704	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $8,000	10,[illegible]	78,[illegible]							37,[illegible]	37,[illegible]						
$8,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$10,000 under $15,000	11,237	97,842	10,943	75,838	7,309	62,985	14,516	92,468	28,719	28,452	11,237	61,893	11,237	10,370	11,237	10,370
$15,000 under $20,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $30,000	1,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$30,000 under $50,000	1,248	49,837	691	9,418	1,062	42,803	691	9,418	5,208	5,128	1,248	40,115	1,248	10,589	1,248	10,589
$50,000 under $100,000	525	34,691	419	16,419	502	33,229	398	15,696	2,007	1,889	525	28,383	525	10,110	525	10,110
$100,000 under $200,000	69	8,832	54	2,534	56	7,344	50	2,304	254	230	69	7,730	69	3,660	69	3,660
$200,000 or more	12	3,550	8	297	10	2,474	8	297	36	26	12	2,910	12	1,632	12	1,658
Returns under $5,000	29,733	76,320	27,787	74,350	11,255	38,997	10,111	39,764	65,755	63,598	13,935	23,321	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $10,000 under $15,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $15,000 or more	14,707	336,076	13,004	229,104	14,433	323,724	12,929	227,085	57,911	57,429	14,707	248,693	14,707	59,198	14,707	59,224
SPOKANE, WASHINGTON																
Total	100,391	875,063	93,494	689,755	88,367	730,805	49,405	583,816	269,707	254,196	69,554	545,844	69,348	110,553	69,350	110,563
Under $2,000	24,701	23,319	21,085	21,141	1,218	160			29,726	28,675						
$2,000 under $4,000	11,443	32,413							27,672	18,329	15,246	[illegible],490	15,246	4,061	15,248	4,066
$4,000 under $6,000	9,641	47,302	16,394	73,291	9,285	33,226	8,665	38,642	22,244	20,375						
$6,000 under $8,000	4,352	31,[illegible]07			3,828	27,524			12,244	11,[illegible]18	4,089	17,100	4,089	[illegible],742	4,089	[illegible],742
$8,000 under $10,000	13,804	125,939	13,197	121,452	9,805	90,239	9,461	87,833	40,037	39,709	13,804	74,823	13,645	12,791	13,645	12,791
$10,000 under $15,000	19,375	234,497	18,645	225,086	17,776	215,015	17,205	210,083	74,963	74,645	19,365	142,085	19,318	24,957	19,318	24,957
$15,000 under $20,000	11,606	201,189	9,969	158,969	11,162	192,918	9,969	158,969	42,116	40,717	11,606	143,041	11,606	27,449	11,606	27,449
$20,000 under $25,000	2,648	59,603	2,274	39,546	2,602	58,663	2,274	39,546	8,806	8,759	2,648	47,145	2,648	9,812	2,648	9,812
$25,000 under $30,000	633	17,229							2,617	2,126	633	12,610	633	[illegible],727	633	[illegible],727
$30,000 under $50,000	1,561	56,755	1,528	36,393	2,120	71,371	1,479	35,378	6,612	6,587	1,536	40,101	1,536	11,851	1,536	11,851
$50,000 under $100,000	554	35,855	347	10,643	510	33,433	303	10,293	2,393	2,262	554	29,086	554	10,198	554	10,198
$100,000 under $200,000	69	8,535	52	3,193	57	7,038	46	3,083	261	246	69	7,307	69	3,369	69	3,374
$200,000 or more	4	1,218	3	43	4	1,218	3	43	16	8	4	1,057	4	596	4	596
Returns under $5,000	41,000	78,192	29,614	51,736	9,454	27,779	4,798	15,432	70,924	58,661	10,723	13,288	10,723	2,069	10,725	2,074
Returns $5,000 under $10,000	22,941	181,989	21,062	164,148	14,682	123,371	13,328	111,044	60,999	60,145	22,416	104,125	22,257	17,524	22,257	17,524
Returns $10,000 under $15,000	19,375	234,497	18,645	225,086	17,776	215,015	17,205	210,083	74,963	74,645	19,365	142,085	19,318	24,957	19,318	24,957
Returns $15,000 or more	17,075	380,385	14,173	248,786	16,455	364,642	14,074	247,258	62,821	60,705	17,050	286,346	17,050	66,002	17,050	66,007

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
SPRINGFIELD-CHICOPEE-HOLYOKE, MASSACHUSETTS AND CONNECTICUT																
Total	167,616	1,503,080	154,391	1,306,785	[illegible],246	1,145,154	87,319	1,001,149	495,263	471,848	133,144	932,801	133,144	188,257	133,145	188,313
Under $2,000	21,780	15,710	21,414	16,912	}				{ 48,317	46,231	-	-	-	-	-	-
$2,000 under $4,000	33,132	[illegible]7,440	22,035	51,254	} 14,614	60,039	13,243	36,252	{ 76,455	62,519	20,088	17,310	20,088	2,574	20,088	2,574
$4,000 under $6,000	16,980	83,847	16,587	82,300	}				{ 39,466	39,154	14,986	39,368	14,986	6,523	14,986	6,523
$6,000 under $8,000	12,192	87,787	12,100	88,663	[illegible],300	[illegible],357	[illegible],208	61,199	42,302	42,302	12,192	44,873	12,192	7,499	12,192	7,499
$8,000 under $10,000	26,340	244,208	25,370	231,925	16,[illegible]67	154,099	15,637	144,531	80,881	78,796	26,340	151,183	26,340	26,458	26,340	26,458
$10,000 under $15,000	[illegible]32,[illegible]1	480,311	36,895	[illegible]52,622	31,[illegible]34	405,140	31,[illegible]32	392,384	129,646	126,726	37,951	315,664	37,951	57,072	37,951	57,072
$15,000 under $20,000	12,131	[illegible]3,[illegible]1	11,420	177,926	11,[illegible]4	185,916	10,[illegible]25	167,441	[illegible]1,537	[illegible]1,13[illegible]	12,131	140,[illegible]	12,131	[illegible]7,053	12,131	27,053
$20,000 under $25,000	5,309	117,845	5,042	[illegible]1,[illegible]35	[illegible],[illegible]02	106,158	[illegible],704	95,378	20,658	20,103	5,309	84,915	5,309	17,752	5,309	[illegible]7,752
$25,000 under $[illegible]	1,807	[illegible]2,233	1,615	38,639	1,[illegible]07	[illegible]2,233	1,615	38,639	7,421	6,987	1,807	35,848	1,807	7,837	1,807	[illegible],837
$[illegible] under $[illegible]	1,245	[illegible]1,232	1,083	29,107	1,249	51,103	1,[illegible]60	2[illegible],246	[illegible],435	[illegible],327	1,292	37,23[illegible]	1,292	[illegible],921	1,292	[illegible],921
$50,000 under $100,000	923	61,258	737	[illegible]0,23[illegible]	[illegible]6	[illegible],114	[illegible]40	31,421	3,593	3,365	923	49,917	923	17,947	923	17,947
$100,000 under $200,000	[illegible]1	14,333	78	[illegible],[illegible]40	104	13,[illegible]5	75	4,594	485	445	108	11,619	108	5,309	108	[illegible],32[illegible]
$200,000 or more	18	5,600	15	1,165	1[illegible]	[illegible],744	13	1,064	67	58	17	4,161	17	2,312	18	2,349
Returns under $5,000	60,178	139,340	[illegible]1,[illegible]43	1[illegible]3,424	1[illegible],[illegible]38	45,438	10,[illegible]72	22,820	139,944	123,610	28,327	32,270	28,327	4,954	28,327	[illegible],954
Returns $5,000 under $10,000	47,226	379,702	[illegible],[illegible]07	366,690	2[illegible],[illegible]35	2[illegible],[illegible]43	2[illegible],[illegible]18	219,162	147,477	145,392	45,279	220,464	45,279	38,100	45,279	38,100
Returns $[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]1	480,311	36,895	[illegible]2,[illegible]22	31,[illegible]34	[illegible]05,[illegible]40	31,332	392,384	129,646	126,726	37,951	315,664	37,951	57,072	37,951	57,072
Returns $[illegible] or more	21,[illegible]43	503,727	19,990	[illegible],[illegible]55	14,[illegible]41	[illegible],[illegible]23	12,[illegible]49	366,784	78,196	76,120	21,587	364,403	21,587	88,130	21,588	[illegible],196
STOCKTON, CALIFORNIA																
Total	117,680	1,024,479	109,953	[illegible],422	[illegible],[illegible]37	[illegible]4,524	[illegible]0,026	660,178	293,304	284,799	92,725	646,601	90,569	129,468	90,583	129,662
Under $[illegible]	24,[illegible]10	10,906	21,493	21,006	1,[illegible]05	-6,264	[illegible]45	5,802	29,373	27,180	-	-	-	-	-	-
$[illegible] under $4,000	13,[illegible]41	44,701	} 20,920	[illegible],245	[illegible],543	40,830	}		{ 20,721	18,690	} 21,733	35,745	[illegible]3,[illegible]30	[illegible],726	[illegible]3,636	5,726
$4,000 under $6,000	9,114	[illegible],[illegible]32					} 27,746	182,235	{ 23,[illegible]71	21,[illegible]71						
$6,000 under $8,000	21,[illegible]45	1[illegible],[illegible]13	[illegible],[illegible]45	140,961	10,[illegible]1	76,698			{ 45,328	45,328	20,898	88,666	20,898	14,802	20,898	14,802
$[illegible] under $10,000	11,102	103,636	10,581	92,949	[illegible],[illegible]71	[illegible]5,[illegible]30			{ 40,378	40,231	11,089	57,874	11,089	9,860	11,102	9,924
$[illegible],[illegible] under $15,000	2[illegible],[illegible]4	2[illegible],[illegible]3	20,500	248,269	1[illegible],[illegible]7	205,325	1[illegible],312	197,916	70,222	70,222	20,828	161,333	20,770	28,949	20,770	28,961
$15,000 under $20,000	10,697	178,909	[illegible],[illegible]6	160,643	10,[illegible]7	178,909	[illegible],205	160,643	38,975	38,145	10,688	121,173	10,688	22,590	10,688	22,590
$[illegible],[illegible] under $[illegible],[illegible]	3,709	[illegible],[illegible]3	3,21[illegible]	[illegible],[illegible]71	3,2[illegible]	[illegible]2,[illegible]35	3,000	60,934	13,112	12,767	3,709	61,419	3,709	12,705	3,709	12,[illegible]15
$[illegible],[illegible] under $[illegible],[illegible]	1,640	[illegible],[illegible]24	910	[illegible],[illegible]32	1,272	34,006	[illegible]10	[illegible],932	[illegible],[illegible]8	3,[illegible]22	1,[illegible]40	[illegible]3,[illegible]16	1,[illegible]4	[illegible],[illegible]6	1,[illegible]40	7,589
$[illegible],[illegible] under $[illegible],[illegible]	1,[illegible]58	[illegible]2,[illegible]30	1,1[illegible]	24,107	1,352	55,618	1,169	24,[illegible]07	4,[illegible]01	[illegible],75[illegible]	1,[illegible]58	[illegible]7,[illegible]57	1,[illegible]58	12,[illegible]40	1,[illegible]58	12,[illegible]40
$[illegible],[illegible] under $100,000	519	[illegible]4,[illegible]11	353	[illegible],[illegible]2	[illegible]7[illegible]	31,[illegible]82	338	6,385	1,925	1,777	519	28,142	518	9,443	519	9,467
$100,000 under $[illegible],[illegible]	59	[illegible],[illegible]1	28	805	[illegible]5	5,437	22	661	182	162	59	6,073	59	2,656	59	[illegible],673
$[illegible],[illegible] or more	16	5,052	10	[illegible]72	13	[illegible],25[illegible]	[illegible]9	563	55	48	16	4,407	16	2,358	16	[illegible],425
Returns under $5,000	[illegible],[illegible]4	68,556	[illegible],[illegible]1[illegible]	68,506	[illegible],[illegible]7[illegible]	21,[illegible]33	[illegible],[illegible]7[illegible]	[illegible],[illegible]7[illegible]	[illegible],[illegible]22	[illegible]2,[illegible]2[illegible]	1[illegible],[illegible]39	[illegible]3,[illegible]80	13,[illegible]43	[illegible],[illegible]3	1[illegible],[illegible]43	2,803
Returns $5,000 under $10,000	38,387	284,736	37,540	269,656	2[illegible],[illegible]49	1[illegible],[illegible]2[illegible]	21,312	161,352	100,949	100,802	38,081	163,405	38,080	27,584	38,093	[illegible],[illegible]2[illegible]
Returns $[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]5	256,443	20,500	[illegible]4[illegible],[illegible]7[illegible]	1[illegible],[illegible]52	205,325	1[illegible],312	197,916	70,222	70,222	20,828	161,333	20,770	28,949	20,770	28,961
Returns $[illegible],[illegible] or more	[illegible],[illegible]1[illegible]	414,744	15,594	[illegible],[illegible]91	10,[illegible]61	382,144	1[illegible],323	274,224	63,311	61,477	18,177	302,983	18,176	70,131	18,177	[illegible],[illegible]39
SYRACUSE, NEW YORK																
Total	[illegible],[illegible]1	2,[illegible],[illegible]1[illegible]	225,924	1,[illegible],[illegible]13	1[illegible],[illegible]5	1,[illegible],[illegible]92	131,790	1,550,462	735,590	711,129	207,787	1,376,354	207,110	269,949	207,110	[illegible],[illegible]42
Under $2,000	[illegible],[illegible]0	[illegible],[illegible]2[illegible]	31,[illegible]6[illegible]	37,023	[illegible]2	-3,[illegible]03	}		{ 57,569	54,049	} 17,929	10,704	{ (*)	(*)	(*)	(*)
$2,000 under $4,000	[illegible],[illegible]3	[illegible],[illegible]1	15,410	39,544	1,[illegible]1[illegible]	31,[illegible]2[illegible]	} 15,708	59,613	{ 44,847	35,632			{ 15,566	1,323	15,566	1,323
$4,000 under $6,000	[illegible],[illegible]1	1[illegible],[illegible]62	31,1[illegible]	149,997	[illegible],[illegible]41	46,516			{ 68,559	65,911	34,160	82,517	34,091	13,261	34,091	13,261
$6,000 under $8,000	[illegible],[illegible]7[illegible]	3[illegible],[illegible]7[illegible]	[illegible]3,[illegible]14	298,050	23,[illegible]0[illegible]	166,434	20,927	147,180	132,181	125,754	46,321	178,956	46,166	30,549	46,166	30,549
$[illegible],[illegible] under $10,[illegible]	2[illegible],[illegible]1[illegible]	2[illegible],[illegible]15	23,378	198,206	11,[illegible]17	193,397	20,[illegible]85	16[illegible],[illegible]29	[illegible]3,[illegible]36	[illegible]3,436	24,[illegible]38	120,401	24,[illegible]82	19,[illegible]83	24,[illegible]82	19,[illegible]23
$[illegible],[illegible] under $15,[illegible]	[illegible],[illegible]7[illegible]	550,382	42,801	518,599	[illegible],[illegible]2[illegible]	494,698	38,359	467,117	176,559	176,096	44,378	329,594	44,376	57,817	44,376	57,817
$15,000 under $[illegible],[illegible]	[illegible],[illegible]3	[illegible],[illegible]1[illegible]	22,596	[illegible],[illegible]29	[illegible],[illegible]2	376,610	21,402	345,040	91,819	90,969	23,334	271,817	23,334	52,018	23,334	52,018
$[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]1	[illegible],[illegible]23	8,516	173,653	[illegible],[illegible]9	200,177	8,355	170,328	36,364	36,262	9,261	142,824	9,261	29,041	9,261	29,041
$[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]3	72,878	[illegible],[illegible]7	61,498	[illegible],[illegible]7	[illegible],[illegible]37	2,411	57,934	11,662	11,640	2,663	48,127	2,663	10,319	2,663	10,319
$[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]4	170,632	3,737	111,[illegible]0	[illegible],[illegible]1	102,[illegible]3	3,[illegible]94	105,[illegible]2	17,[illegible]8	[illegible],[illegible]5	[illegible],530	12[illegible],735	[illegible],528	31,[illegible]3	[illegible],528	31,698
$[illegible],[illegible] under $[illegible],[illegible]	[illegible]	[illegible]3,[illegible]1	699	[illegible]3,[illegible]4	[illegible]1	[illegible],[illegible]7	660	21,369	4,100	3,804	965	46,446	965	15,451	965	15,537
$[illegible],[illegible] under $[illegible],[illegible]	1[illegible]	17,748	114	7,107	133	16,960	114	7,107	566	504	138	12,928	138	5,537	138	5,590
$200,000 or more	[illegible]	7,048	16	839	1[illegible]	6,401	15	837	70	57	20	5,246	20	2,939	20	3,049
Returns under $[illegible],[illegible]	[illegible],[illegible]2	[illegible],[illegible]1	[illegible]3,[illegible]6	150,058	1[illegible],[illegible]2	[illegible],[illegible]43	13,[illegible]04	47,[illegible]2	143,[illegible]7	122,[illegible]3	37,[illegible]76	4[illegible],114	3[illegible],[illegible]1	[illegible],[illegible]4	3[illegible],[illegible]2	[illegible],244
Returns $[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]3	[illegible],[illegible]3	[illegible],[illegible]2	[illegible]2,[illegible]1	[illegible],[illegible]4	374,181	43,256	327,613	253,085	246,348	85,322	346,524	85,167	58,329	85,167	58,329
Returns $[illegible],[illegible] under $[illegible],[illegible]	[illegible],[illegible]2	550,382	[illegible],[illegible]1	518,599	3[illegible],[illegible]	[illegible],[illegible]3	38,359	467,117	176,559	176,096	44,378	329,594	44,376	57,817	44,376	57,817
Returns $15,000 or more	[illegible],[illegible]4	[illegible],[illegible]2	[illegible],[illegible]2	741,699	3[illegible],[illegible]	890,754	36,511	707,823	162,389	160,201	40,911	654,122	40,909	146,958	40,909	147,252

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TACOMA, WASHINGTON																
Total	156,054	1,327,420	142,299	1,169,489	101,860	1,135,112	94,274	997,172	471,423	458,088	128,232	777,481	126,363	154,347	126,374	154,479
Under $2,000	23,[illegible]	8,939	21,021	11,234	265	-3,134			25,659	23,767	-	-	-	-	17,430	1,679
$2,000 under $4,000	21,[illegible]	63,398	25,479	87,354	6,388	22,729	10,477	40,358	44,298	38,627	19,288	12,732	17,419	1,655		
$4,000 under $6,000	12,[illegible]	63,082			8,625	45,140			34,558	34,296	10,503	20,803	10,503	3,075	10,503	3,075
$6,000 under $8,000	[illegible]	218,973	29,672	216,578	26,508	193,479	25,936	191,084	117,268	114,873	30,244	99,130	30,244	15,566	30,244	15,566
$8,000 under $10,000	20,[illegible]	185,114	20,270	180,788	16,841	154,074	16,533	149,749	75,607	75,607	20,315	97,522	20,315	16,288	20,315	16,288
$10,000 under $15,000	20,[illegible]	328,053	27,540	316,448	23,730	280,130	23,413	270,695	99,659	98,283	27,905	199,825	27,905	35,182	27,905	35,182
$15,000 under $20,000	12,[illegible]	217,780	12,057	201,181	12,408	216,618	12,057	201,181	44,642	44,181	12,474	156,870	12,474	30,051	12,474	30,051
$20,000 under $25,000	3,2[illegible]	71,208	2,743	56,805	3,069	66,905	2,568	52,502	13,619	12,919	3,244	50,647	3,244	10,445	3,244	10,445
$25,000 under $50,000	1,533	41,433	1,365	34,436	1,533	41,433	1,365	34,436	6,589	6,589	1,533	31,508	1,533	6,909	1,533	6,909
$50,000 under $100,000	2,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,483	33,257	[illegible]	[illegible]	2,088	[illegible]	2,088	18,729	2,088	18,729
$100,000 under $200,000	[illegible]	36,037	400	15,473	527	34,975	379	15,169	2,560	2,452	548	29,621	548	10,557	548	10,575
$200,000 or more	15	5,104	9	325	13	4,427	9	325	57	44	15	3,666	15	2,025	15	2,064
Returns under $5,000	[illegible]	102,307	40,632	70,533	9,515	33,040	4,872	13,541	81,201	73,376	25,791	27,923	23,922	3,971	23,933	3,996
Returns $5,000 under $10,000	[illegible]	437,198	55,810	425,422	49,112	379,249	48,074	367,650	216,189	213,794	54,559	202,264	54,559	32,613	54,559	32,613
Returns $10,000 under $15,000	[illegible]	328,053	27,540	316,448	23,730	280,130	23,413	270,695	99,659	98,283	27,905	199,825	27,905	35,182	27,905	35,182
Returns $15,000 or more	[illegible]	459,862	18,317	357,086	19,503	442,695	17,915	345,286	74,374	72,635	19,977	347,470	19,977	82,580	19,977	82,688
TAMPA-ST. PETERSBURG, FLORIDA																
Total	392,812	3,381,336	322,205	2,565,020	232,776	2,622,594	196,144	2,062,746	1,057,374	980,279	318,030	2,093,765	315,650	429,134	315,658	430,256
Under $2,000	49,270	34,213	44,658	43,834	6,788	703	3,429	10,410	64,016	63,434	-	-	-	-	42,966	5,644
$2,000 under $4,000	64,847	182,065	51,056	148,482	22,916	64,532	15,931	45,026	129,934	113,708	42,962	40,106	42,962	5,640		
$4,000 under $6,000	40,980	198,761	22,562	105,300	17,429	86,177	9,797	48,890	100,926	81,662	37,819	71,864	35,501	11,232	35,501	11,232
$6,000 under $8,000	65,234	470,244	54,020	382,367	40,771	295,387	31,441	202,931	171,852	147,107	66,348	211,446	65,349	41,269	65,349	41,269
$8,000 under $10,000	53,960	484,178	44,385	402,703	41,192	370,334	38,002	348,510	161,110	153,871	53,960	288,215	53,960	48,540	53,960	48,540
$10,000 under $15,000	74,782	915,156	69,683	796,678	63,747	786,950	59,067	684,117	242,552	242,476	74,782	599,670	74,782	105,634	74,782	105,634
$15,000 under $20,000	24,708	421,297	21,671	332,558	22,604	384,653	20,558	319,880	88,742	82,737	24,708	302,932	24,698	58,420	24,698	58,581
$20,000 under $25,000	7,147	156,900	5,658	108,088	6,577	144,763	5,609	107,191	24,279	22,619	7,147	119,944	7,147	24,840	7,147	24,840
$25,000 under $30,000	3,673	100,572	2,581	54,942	3,393	92,644	2,465	52,432	14,078	13,200	3,673	78,202	3,673	17,211	3,673	17,223
$30,000 under $50,000	4,642	173,110	3,767	92,810	4,611	171,928	3,758	92,630	18,192	16,697	4,630	139,889	4,630	35,877	4,630	35,962
$50,000 under $100,000	2,501	166,866	1,789	73,370	2,328	154,962	1,741	71,436	9,885	9,050	2,489	139,499	2,487	48,154	2,489	48,380
$100,000 under $200,000	389	50,696	305	15,083	346	44,537	284	14,441	1,492	1,340	384	42,321	384	19,080	384	19,289
$200,000 or more	79	27,278	65	4,804	74	25,024	62	4,742	316	288	78	23,608	77	13,236	79	13,657
Returns under $5,000	140,948	337,553	109,397	252,625	39,503	109,342	22,595	70,133	262,342	230,621	66,793	80,959	64,475	11,880	64,479	11,884
Returns $5,000 under $10,000	133,943	1,031,907	107,284	840,062	89,593	707,790	80,005	645,685	385,496	361,161	133,346	570,672	133,297	94,802	133,297	94,802
Returns $10,000 under $15,000	74,782	915,156	69,683	796,678	63,747	786,950	59,067	684,117	242,552	242,476	74,782	599,670	74,782	105,634	74,782	105,634
Returns $15,000 or more	43,139	1,096,720	35,841	675,655	33,933	1,018,512	34,477	662,811	166,984	146,021	43,109	842,465	43,096	216,818	43,100	217,938
TOLEDO, OHIO AND MICHIGAN																
Total	296,811	2,502,890	227,440	2,107,141	166,221	2,066,056	152,160	1,755,318	718,480	681,547	210,503	1,624,893	210,200	334,905	210,202	335,191
Under $2,000	33,[illegible]	37,309	31,546	36,102	5,093	5,089			50,037	48,852	21,044	19,463	21,044	2,930	21,046	2,954
$2,000 under $4,000	25,620	74,137	18,186	52,755	9,430	25,771	20,544	74,174	51,355	41,620						
$4,000 under $6,000	27,[illegible]	144,968	22,035	112,290	15,538	83,956			76,834	65,943	25,002	63,408	24,699	9,945	24,699	9,945
$6,000 under $8,000	19,[illegible]	137,357	19,312	115,105	13,760	94,341	13,197	73,190	49,398	43,489	19,864	78,288	19,864	12,639	19,864	12,639
$8,000 under $10,000	37,707	338,995	37,334	325,415	26,398	238,972	26,299	227,363	101,874	99,927	37,707	210,941	37,707	36,139	37,707	36,139
$10,000 under $15,000	59,286	717,323	54,807	642,160	50,370	616,833	48,782	575,782	217,015	211,907	59,286	459,229	59,286	81,721	59,286	81,721
$15,000 under $20,000	32,985	563,637	31,942	529,539	32,109	548,676	31,538	523,419	115,599	114,792	32,985	408,600	32,985	78,420	32,985	78,456
$20,000 under $25,000	8,666	189,638	8,108	157,516	7,965	173,858	7,758	149,664	33,368	32,735	8,666	140,943	8,666	29,236	8,666	29,236
$25,000 under $30,000	1,687	45,794	1,291	28,271	1,511	40,866	1,291	28,271	7,049	7,049	1,687	35,157	1,687	8,228	1,687	8,228
$30,000 under $50,000	2,646	105,831	1,767	53,418	2,577	103,414	1,722	52,225	9,840	9,357	2,645	86,608	2,645	24,051	2,645	24,072
$50,000 under $100,000	1,308	89,235	898	38,776	1,181	80,499	821	36,650	5,127	4,749	1,308	76,254	1,308	27,842	1,308	27,929
$100,000 under $200,000	247	32,327	160	11,338	231	30,213	158	11,338	1,033	917	245	26,520	245	12,355	245	12,367
$200,000 or more	64	26,338	54	4,457	58	23,568	50	4,242	251	210	64	19,416	64	11,400	64	11,505
Returns under $5,000	65,975	142,415	55,848	112,841	17,533	44,360	12,460	29,391	126,777	111,357	25,681	27,777	25,378	4,241	25,380	4,265
Returns $5,000 under $10,000	77,947	590,352	72,565	528,826	52,686	403,769	47,580	345,338	202,721	188,474	77,936	344,324	77,936	57,412	77,936	57,412
Returns $10,000 under $15,000	59,286	717,323	54,807	642,160	50,370	616,833	48,782	575,782	217,015	211,907	59,286	459,229	59,286	81,721	59,286	81,721
Returns $15,000 or more	47,603	1,052,800	44,220	823,314	45,632	1,001,094	43,338	804,808	171,967	169,809	47,600	793,564	47,600	191,530	47,600	191,793

Footnotes at end of table.

Table 5. 6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[Taxable and nontaxable returns; Money amounts in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
TRENTON, NEW JERSEY																
Total	112,331	1,126,456	105,412	966,563	62,574	834,684	57,426	706,049	298,531	285,447	94,212	736,788	92,326	144,504	92,326	144,568
Under $2,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18,026	17,718	-	-	-	-	-	-
$2,000 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,737	8,351	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$4,000 under $6,000	[illegible]	[illegible]	[illegible]	[illegible]	22,776	173,654	19,836	144,685	13,479	9,707	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,950
$6,000 under $8,000	17,205	125,077	17,418	109,780	[illegible]	[illegible]	[illegible]	[illegible]	29,399	27,513	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$8,000 under $10,000	17,942	164,515	17,800	163,250	[illegible]	[illegible]	[illegible]	[illegible]	58,981	58,981	17,942	95,791	17,942	16,736	17,942	16,736
$10,000 under $15,000	29,348	362,361	28,133	344,119	21,661	270,193	21,052	262,822	77,420	77,021	29,348	281,708	29,348	41,431	29,348	41,431
$15,000 under $20,000	11,804	201,599	10,403	178,944	11,111	189,613	10,097	166,836	40,047	38,943	11,804	145,278	11,804	27,969	11,804	27,969
$20,000 under $25,000	4,380	97,421	4,002	77,329	4,331	96,307	3,983	77,328	15,850	15,524	4,380	72,168	4,380	14,738	4,380	14,738
$25,000 under $30,000	1,807	48,542	1,600	45,315	1,863	43,913	1,657	38,322	6,704	6,704	1,807	32,121	1,807	8,122	1,807	8,182
$30,000 under $50,000	788	30,193	698	19,212	604	14,021	484	13,163	3,303	3,072	766	24,646	766	6,544	766	6,544
$50,000 under $100,000	429	28,281	347	11,356	415	27,172	346	11,342	1,760	1,663	427	23,621	429	6,450	429	6,500
$100,000 under $200,000	47	6,230	21	1,017	45	5,253	31	1,014	138	126	47	4,889	47	2,212	47	2,230
$200,000 or more	10	2,799	10	734	8	2,243	[illegible]	531	28	24	10	2,274	10	1,286	10	1,298
Returns under $5,000	[illegible]	[illegible]	[illegible]	[illegible]	(*)	(*)	(*)	(*)	32,652	27,958	(*)	(*)	(*)	(*)	(*)	(*)
Returns $5,000 under $10,000	39,656	311,704	30,246	285,808	19,903	154,078	17,630	140,702	63,770	54,312	33,654	189,014	33,470	32,413	33,470	32,413
Returns $10,000 under $15,000	29,348	362,361	28,133	344,119	21,661	270,193	21,052	252,828	97,980	97,031	29,348	227,708	29,348	41,431	29,348	41,431
Returns $15,000 or more	19,265	414,258	17,030	324,919	18,137	382,240	16,282	308,536	63,749	60,146	19,243	311,066	19,243	69,387	19,243	69,451
TUCSON, ARIZONA																
Total	144,592	1,305,645	130,135	1,103,494	89,141	1,069,922	83,295	923,998	428,760	408,792	116,659	777,289	116,316	156,546	116,322	156,835
Under $2,000	17,589	13,344	13,450	14,031	3,187	-2,506	[illegible]	[illegible]	23,479	21,694	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,000 under $4,000	23,839	73,340	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	57,743	47,117	16,756	19,598	16,756	2,913	16,758	2,933
$4,000 under $6,000	12,219	60,758	[illegible]	111,326	11,987	43,414	21,469	104,227	22,942	21,170	12,219	28,770	12,219	4,611	12,219	4,611
$6,000 under $8,000	18,435	128,284	18,092	156,460	9,578	67,061	[illegible]	[illegible]	41,594	41,594	18,435	76,111	18,151	12,757	18,151	12,757
$8,000 under $10,000	21,176	189,260	21,176	184,296	14,268	173,740	13,258	153,775	63,714	63,714	21,176	96,231	21,176	15,003	21,176	15,003
$10,000 under $15,000	29,804	339,790	24,981	295,302	24,528	301,993	23,390	280,000	111,607	107,151	27,086	197,327	27,028	34,342	27,028	34,342
$15,000 under $20,000	11,803	213,529	11,110	178,145	12,603	213,529	11,810	187,145	40,300	40,063	11,803	144,943	11,803	26,846	11,803	26,846
$20,000 under $25,000	4,380	97,421	4,002	77,329	4,331	96,307	3,977	83,328	14,041	13,498	3,982	69,034	3,982	13,048	3,982	13,048
$25,000 under $30,000	1,807	48,542	1,325	26,686	1,863	43,913	1,811	38,836	6,704	6,704	1,807	32,121	1,807	6,397	1,807	6,397
$30,000 under $50,000	2,185	80,693	1,698	35,600	2,061	74,448	1,915	58,989	7,765	7,719	2,185	63,485	2,185	16,207	2,185	16,207
$50,000 under $100,000	780	53,762	584	23,111	782	53,463	673	19,440	3,266	3,045	824	42,839	824	14,190	824	14,250
$100,000 under $200,000	160	19,768	92	4,674	117	15,521	84	4,674	504	447	117	12,615	117	5,560	120	5,633
$200,000 or more	30	10,162	18	810	24	8,401	13	810	108	91	30	8,523	29	4,652	30	4,723
Returns under $5,000	49,286	1,343,410	42,258	1,264,800	14,568	2,921	11,694	33,067	97,209	83,027	24,614	36,361	24,614	5,563	24,616	5,583
Returns $5,000 under $10,000	43,972	341,630	43,367	334,849	29,394	243,471	24,351	244,430	142,562	142,562	42,872	139,342	42,862	23,742	42,862	23,742
Returns $10,000 under $15,000	29,804	339,790	24,981	295,302	24,528	301,993	23,390	280,000	111,607	107,151	27,086	197,327	27,028	34,342	27,028	34,342
Returns $15,000 or more	20,996	280,814	19,231	366,679	20,651	520,457	16,171	365,996	77,681	76,352	20,987	363,252	20,986	86,899	20,990	87,169
TULSA, OKLAHOMA																
Total	174,559	1,810,[illegible]	161,[illegible]	1,383,910	106,837	1,[illegible]	100,335	1,132,813	491,[illegible]	465,732	138,776	1,003,149	138,664	211,418	138,682	211,173
Under $2,000	[illegible]	14,[illegible]	21,379	[illegible]	1,[illegible]	[illegible]	[illegible]	[illegible]	34,495	33,797	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$2,000 under $4,000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19,694	41,691	40,842	13,926	14,075	13,926	2,069	13,939	[illegible]
$4,000 under $6,000	29,540	151,734	28,337	141,[illegible]	18,[illegible]	86,976	17,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$6,000 under $8,000	14,483	100,868	14,148	[illegible]	10,[illegible]	73,286	[illegible]	[illegible]	[illegible]	[illegible]	14,[illegible]	51,[illegible]	14,[illegible]	[illegible]	14,[illegible]	8,405
$8,000 under $10,000	18,484	165,066	17,[illegible]	161,829	11,[illegible]	10,[illegible]	11,[illegible]	104,[illegible]	[illegible]	[illegible]	18,[illegible]	104,[illegible]	18,[illegible]	13,[illegible]	18,[illegible]	13,[illegible]
$10,000 under $15,000	38,198	[illegible]	37,326	436,902	[illegible]	430,156	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$15,000 under $20,000	14,[illegible]	245,703	13,[illegible]	[illegible]	14,[illegible]	[illegible]	13,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	170,491	14,[illegible]	[illegible]	14,[illegible]	[illegible]
$20,000 under $25,000	6,047	133,[illegible]	[illegible]	118,[illegible]	[illegible]	[illegible]	11,[illegible]	[illegible]	21,320	21,[illegible]	[illegible]	94,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$25,000 under $30,000	[illegible]	58,107	1,961	[illegible]	[illegible]	56,760	1,[illegible]	43,072	8,535	8,227	2,141	43,090	2,141	9,428	2,141	[illegible]
$30,000 under $50,000	[illegible]	88,399	1,813	[illegible]	[illegible]	86,565	1,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,[illegible]	[illegible]	17,824
$50,000 under $100,000	1,139	[illegible]	778	28,063	1,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,139	[illegible]	1,139	[illegible]	1,139	21,361
$100,000 under $200,000	258	[illegible]	187	9,307	[illegible]	[illegible]	1[illegible]	8,949	976	882	258	27,378	257	12,352	258	12,594
$200,000 or more	[illegible]	[illegible]	46	[illegible]	[illegible]	[illegible]	[illegible]	2,303	254	220	63	17,516	63	10,244	63	10,441
Returns under $5,000	[illegible]	[illegible]	[illegible]	145,398	1,[illegible]	[illegible]	1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $5,000 under $10,000	48,300	351,800	46,804	[illegible]	[illegible]	[illegible]	[illegible]	214,212	138,115	133,311	48,246	192,552	48,224	32,700	48,224	[illegible]
Returns $10,000 under $15,000	38,198	[illegible]	37,326	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	131,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $15,000 or more	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
UTICA-ROME, NEW YORK																
Total	109,154	834,372	104,567	728,538	59,362	644,309	55,145	547,149	296,275	277,093	89,117	487,020	88,685	94,359	88,685	94,374
Under $2,000	14,103	[illegible]	10,474	[illegible]					30,160	23,870	27,112	20,817	26,802	3,252	26,802	3,252
$2,000 under $4,000	[illegible]	[illegible]	35,798	104,520	12,937	32,072	11,339	17,941	52,773	46,537						
$4,000 under $6,000	[illegible]	43,966							17,766	13,374	9,288	20,765	9,167	3,353	9,167	3,353
$6,000 under $8,000	[illegible]	[illegible]	22,312	174,262	18,395	147,402	18,222	141,546	33,149	32,803	9,489	34,450	9,488	5,602	9,488	5,602
$8,000 under $10,000	14,701	111,243							44,940	44,940	12,701	59,840	12,701	9,916	12,701	9,916
$10,000 under $15,000	19,783	164,475	14,312	165,760	13,942	166,861	12,586	143,800	55,730	54,598	15,723	124,356	15,723	22,101	15,723	22,101
$15,000 under $20,000	10,473	178,632	9,884	164,245	10,144	173,278	9,555	158,227	43,300	43,160	10,473	123,667	10,473	23,454	10,473	23,474
$20,000 under $25,000	3,555	64,837	1,452	30,311	1,394	31,102	1,291	26,351	5,612	5,347	1,555	25,699	1,555	5,364	1,555	5,364
$25,000 under $50,000	1,249	33,901	1,236	31,420	1,249	33,901	1,236	31,420	5,283	5,283	1,249	25,312	1,249	5,598	1,249	5,598
$50,000 under $100,000	1,106	37,814	708	21,144	922	31,635	615	17,126	5,871	5,616	1,106	27,900	1,106	6,981	1,106	6,981
$100,000 under $200,000	359	22,804	249	6,978	319	20,368	249	6,978	1,443	1,321	359	18,181	359	6,089	359	6,097
$200,000 under $500,000	59	7,353	50	2,539	57	6,966	50	2,539	231	227	59	5,587	59	2,439	59	2,447
$500,000 or more	3	2,704	2	221	3	724	2	221	17	17	3	486	3	209	3	209
Returns under $5,000	98,680	145,977	53,978	131,269	12,522	29,623	11,045	17,852	99,541	82,623	35,933	40,146	35,571	6,391	35,571	6,391
Returns $5,000 under $10,000	45,900	350,950	41,213	282,948	18,810	149,851	18,516	141,635	79,247	78,901	22,657	95,727	22,587	15,732	22,587	15,732
Returns $10,000 under $15,000	19,783	164,475	14,312	165,760	13,942	166,861	12,586	143,800	55,730	54,598	15,723	124,356	15,723	22,101	15,723	22,101
Returns $15,000 or more	14,804	316,065	13,671	257,158	14,088	297,974	12,998	243,861	61,757	60,971	14,804	226,791	14,804	50,134	14,804	50,151
WASHINGTON, D. C., MARYLAND, AND VIRGINIA																
Total	1,220,682	13,586,020	1,130,131	11,988,936	574,576	9,792,871	548,847	8,648,518	3,069,104	2,948,766	1,039,528	9,010,589	1,030,681	1,943,850	1,030,936	1,947,749
Under $2,000	159,284	118,427	139,396	145,119	7,309	-20,193	5,540	18,004	212,592	199,702	167,266	159,094	158,817	22,810	11,595	895
$2,000 under $4,000	179,608	518,066	147,336	442,920	14,154	45,364	10,764	49,176	266,836	241,344					147,271	22,319
$4,000 under $6,000	117,878	580,319	106,635	503,156	29,069	143,752	27,735	133,975	223,377	205,045	110,656	294,893	110,602	47,038	110,603	47,041
$6,000 under $8,000	128,463	904,224	123,764	865,632	57,574	406,052	55,901	389,760	320,733	307,580	122,970	528,338	122,643	89,732	122,643	89,732
$8,000 under $10,000	103,743	927,881	98,200	858,413	48,105	429,504	45,171	384,576	267,141	251,191	103,699	586,386	103,699	104,330	103,701	104,332
$10,000 under $15,000	216,543	2,648,435	209,505	2,502,997	131,973	1,635,534	128,105	1,560,037	609,558	597,339	216,475	1,758,151	216,475	328,032	216,475	328,032
$15,000 under $20,000	138,902	2,348,264	134,114	2,276,761	119,990	2,089,528	116,501	1,992,702	492,058	483,177	138,902	1,653,448	138,901	321,870	138,901	321,899
$20,000 under $25,000	79,473	1,771,734	76,996	1,649,736	71,741	1,599,358	69,722	1,500,079	299,823	295,819	78,917	1,245,617	78,917	258,764	79,099	259,203
$25,000 under $30,000	48,560	1,319,362	47,362	1,195,425	45,230	1,229,991	44,321	1,121,893	181,205	177,276	48,546	967,102	48,546	215,782	48,547	215,928
$30,000 under $50,000	41,738	1,506,186	39,134	1,233,534	39,754	1,430,753	37,711	1,192,964	154,171	150,819	41,682	1,144,612	41,670	291,967	41,676	292,219
$50,000 under $100,000	8,496	550,862	6,334	247,245	7,936	514,115	6,112	241,075	34,085	32,575	8,492	424,177	8,492	143,283	8,495	143,751
$100,000 under $200,000	1,605	210,629	1,114	53,450	1,455	130,254	1,052	50,815	6,284	5,802	1,598	162,533	1,594	72,314	1,602	73,188
$200,000 or more	374	115,631	241	14,550	286	98,859	212	13,462	1,241	1,097	325	86,239	325	47,927	328	49,210
Returns under $5,000	409,616	957,053	351,304	866,155	39,143	105,040	33,329	140,017	608,182	558,591	230,769	308,269	222,266	46,310	222,315	46,713
Returns $5,000 under $10,000	279,360	2,091,865	264,027	1,949,084	117,068	899,438	111,782	835,475	682,497	646,271	273,822	1,260,441	273,495	217,601	273,498	217,606
Returns $10,000 under $15,000	216,543	2,648,435	209,505	2,502,997	131,973	1,635,534	128,105	1,560,037	609,558	597,339	216,475	1,758,151	216,475	328,032	216,475	328,032
Returns $15,000 or more	319,103	7,888,667	305,295	6,670,700	286,392	7,152,859	275,631	6,112,990	1,168,867	1,146,565	318,462	5,683,728	318,445	1,351,907	318,648	1,355,400
WEST PALM BEACH, FLORIDA																
Total	143,581	1,457,797	121,605	993,710	81,967	1,088,507	66,860	742,581	398,932	359,546	120,855	943,788	120,851	223,339	120,857	224,412
Under $2,000	16,524	-16,037	12,626	16,240	1,282	-31,134	4,206	9,719	28,725	24,094	-	-	-	-	(*)	(*)
$2,000 under $4,000	21,222	66,825	29,244	83,260	14,610	56,558			52,078	39,550	15,090	17,071	15,090	2,533	15,090	2,533
$4,000 under $6,000	15,198	75,721							32,624	25,955	15,137	38,019	15,136	6,114	15,136	6,114
$6,000 under $8,000	15,769	108,294	15,087	102,007	23,206	194,196	25,013	173,668	49,219	48,933	15,769	57,993	15,769	9,678	15,769	9,678
$8,000 under $10,000	23,698	206,808	21,775	168,606					70,524	66,458	23,698	102,711	23,698	16,988	23,698	16,988
$10,000 under $15,000	30,933	381,080	27,658	307,649	25,648	318,596	23,379	261,761	95,795	90,706	30,932	245,054	30,932	43,812	30,932	43,812
$15,000 under $20,000	8,469	146,127	6,633	104,425	7,027	121,163	6,242	98,069	27,266	26,153	8,469	104,859	8,469	20,721	8,469	20,721
$20,000 under $25,000	4,387	96,413	3,206	55,802	3,442	76,134	2,882	49,469	14,494	13,099	4,387	71,649	4,387	15,221	4,387	15,221
$25,000 under $30,000	2,386	65,035	1,541	39,332	2,337	63,618	1,541	39,332	8,759	7,246	2,386	48,246	2,385	10,602	2,385	10,602
$30,000 under $50,000	2,906	109,844	2,446	65,626	2,581	99,012	2,289	61,335	11,348	10,477	2,905	87,871	2,904	22,969	2,904	23,015
$50,000 under $100,000	1,502	99,834	1,012	33,169	1,324	87,332	963	32,235	5,898	5,098	1,502	78,604	1,501	27,298	1,502	27,377
$100,000 under $200,000	449	60,070	291	12,604	389	51,635	266	12,268	1,732	1,410	443	46,937	443	21,521	443	21,633
$200,000 or more	138	57,783	86	4,989	121	51,397	79	4,725	470	367	137	44,774	137	25,883	138	26,583
Returns under $5,000	46,511	90,662	37,519	87,165	13,574	13,342	8,333	21,503	100,040	80,848	23,794	35,714	23,793	5,439	23,797	5,574
Returns $5,000 under $10,000	45,900	350,950	41,213	282,948	25,524	206,278	20,886	161,885	133,130	124,142	45,900	180,079	45,900	29,875	45,900	29,875
Returns $10,000 under $15,000	30,933	381,080	27,658	307,649	25,648	318,596	23,379	261,761	95,795	90,706	30,932	245,054	30,932	43,812	30,932	43,812
Returns $15,000 or more	20,237	635,106	15,215	316,948	17,221	550,291	14,262	297,432	69,967	63,850	20,229	482,941	20,226	144,214	20,228	145,152

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WICHITA, KANSAS																
Total	136,625	1,207,687	125,040	1,040,950	87,891	1,018,839	83,186	893,321	390,122	380,973	113,271	719,643	113,157	145,800	113,161	146,126
Under $2,000	[illegible]	[illegible]	21,070	[illegible]	5,918	15,407	8,587	33,447	26,457	25,537	30,004	41,315	29,939	6,235	29,941	6,270
$2,000 under $4,000	17,683	[illegible]	13,292	[illegible]					33,609	29,521						
$4,000 under $6,000	11,637	[illegible]	10,391	49,362	4,836	26,318			33,553	32,407						
$6,000 under $8,000	[illegible]	146,761	19,863	[illegible]	13,[illegible]	132,[illegible]	17,[illegible]	130,[illegible]	[illegible]	76,[illegible]	20,737	62,618	20,737	[illegible]	[illegible]	[illegible]
$8,000 under $10,000	17,[illegible]	152,046	17,020	[illegible]	14,979	132,642	14,977	127,774	59,674	59,026	16,717	88,245	16,714	14,855	16,716	14,867
$10,000 under $15,000	27,342	335,516	26,986	322,138	26,793	327,956	26,501	315,160	96,099	96,095	27,342	217,098	27,342	38,138	27,342	38,138
$15,000 under $20,000	11,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,[illegible]	131,[illegible]	11,[illegible]	[illegible]	11,[illegible]	[illegible]
$20,000 under $25,000	[illegible]	[illegible]	[illegible]	[illegible]	2,758	63,102	3,450	79,459	10,021	9,860	2,835	46,458	2,812	9,499	2,812	9,499
$25,000 under $30,000	[illegible]	49,360	[illegible]	31,713	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,[illegible]	[illegible]	1,[illegible]	[illegible]	1,[illegible]	[illegible]
$30,000 under $50,000	1,458	55,323	1,147	[illegible]	[illegible]	[illegible]	[illegible]	21,[illegible]	[illegible]	[illegible]	1,[illegible]	41,[illegible]	1,[illegible]	1,[illegible]	1,[illegible]	11,[illegible]
$50,000 under $100,000	644	[illegible]	501	22,505	620	41,273	487	21,917	2,391	2,281	642	34,764	642	12,143	642	12,207
$100,000 under $200,000	125	[illegible]	92	4,663	114	14,203	86	4,437	545	511	125	13,153	125	6,039	125	6,063
$200,000 or more	29	10,309	22	1,386	21	6,777	18	1,174	88	72	29	7,647	29	4,245	29	4,364
Returns $[illegible] under $50,000	[illegible]	83,841	35,097	66,108	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20,[illegible]	13,[illegible]	1,[illegible]	[illegible]	[illegible]	[illegible]
Returns $[illegible] under $[illegible]	48,071	[illegible]	46,539	341,577	[illegible]	286,544	36,020	271,317	166,183	164,394	47,496	173,803	47,493	28,237	47,495	28,248
Returns $[illegible] under $[illegible]	27,342	335,516	26,986	322,138	[illegible]	327,956	26,501	315,160	96,099	96,095	27,342	217,098	27,342	38,138	27,342	38,138
Returns $[illegible] or more	18,423	[illegible]	16,418	311,127	[illegible]	384,148	15,301	286,682	63,835	61,492	18,421	310,368	18,375	76,707	18,375	76,986
[illegible] PENNSYLVANIA																
Total	112,353	[illegible]	[illegible]	749,622	61,468	657,661	51,402	532,456	313,763	297,865	97,058	561,374	97,056	111,694	97,057	111,944
Under $[illegible]	12,596	4,690	14,444	[illegible]	3,138	7,296	24,882	166,742	27,586	27,188	-	-	-	-	12,450	911
$[illegible] under $[illegible]	13,168	36,458							23,714	19,655	12,450	6,290	12,449	900		
$[illegible] under $[illegible]	[illegible]	118,176	[illegible]	110,632	10,641	59,387			72,634	72,334	20,494	49,086	20,493	7,815	20,493	7,815
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12,384	90,936			48,976	39,896	20,866	90,937	20,866	14,908	20,866	14,908
$[illegible] under $[illegible]	9,687	85,732	9,387	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $15,000	[illegible]	[illegible]	[illegible]	259,239	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	[illegible]	[illegible]	7,149	117,992	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
$[illegible] under $[illegible]	1,468	[illegible]	1,588	29,069	1,374	30,025	1,253	24,227	5,464	5,100	1,709	29,401	1,709	6,336	1,709	6,336
$[illegible] under $[illegible]	241	[illegible]							584	584						
$30,000 under $50,000	681	27,462	498	12,532	593	24,262	454	11,725	1,951	1,906	681	24,148	681	6,835	681	6,835
$[illegible] under $[illegible]	445	[illegible]	324	10,776	363	24,938	290	9,521	1,769	1,641	435	24,970	435	9,174	435	9,271
$[illegible] under $[illegible]	112	[illegible]	94	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	112	[illegible]	112	[illegible]	112	[illegible]
$[illegible] or more	8	[illegible]	[illegible]	[illegible]	7	2,539	5	233	39	36	8	2,416	8	1,375	8	1,495
[illegible] under $[illegible]	32,116	[illegible]	[illegible]	[illegible]	[illegible]	18,960	(*)	(*)	82,182	77,425	16,831	12,062	16,830	1,819	16,831	1,830
Returns $5,000 under $10,000	46,666	326,705	[illegible]	270,993	[illegible]	207,891	22,712	156,990	116,522	107,142	46,666	185,986	46,665	30,559	46,665	30,559
Returns $10,000 under $15,000	[illegible]	282,272	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Returns $15,000 or more	10,323	[illegible]	[illegible]	173,950	[illegible]	212,635	8,887	160,846	37,084	36,171	10,313	177,904	10,313	45,298	10,313	45,537
WILMINGTON, DELAWARE, MARYLAND AND NEW JERSEY																
Total	207,389	[illegible]	[illegible]	[illegible]	[illegible]	1,730,613	122,712	1,536,227	552,677	538,038	173,665	1,381,358	173,543	301,144	173,549	301,332
Under $[illegible]	30,099	[illegible]	[illegible]	21,993	[illegible]	[illegible]	13,360	51,487	[illegible]	[illegible]	24,088	24,446	24,088	3,678	24,088	3,678
$[illegible] under $[illegible]	27,077	[illegible]	[illegible]	139,025	[illegible]	62,565			43,630	41,077						
$4,000 under $6,000	15,108	[illegible]							30,294	28,408	14,494	35,511	14,494	5,692	14,494	5,692
$[illegible] under $[illegible]	[illegible]	[illegible]	[illegible]						103,742	97,518	36,015	143,298	36,015	23,395	36,015	23,395
$[illegible] under $[illegible]	13,169	[illegible]	44,994	[illegible]	[illegible]	[illegible]	32,318	229,533	30,955	30,955	13,169	83,386	13,118	14,948	13,118	14,948
$[illegible] under $[illegible]	47,808	593,234	47,271	574,129	[illegible]	518,263	41,525	504,420	169,681	168,656	47,808	390,740	47,738	70,253	47,738	70,253
$[illegible] under $[illegible]	20,666	[illegible]	19,931	334,574	[illegible]	349,240	19,553	328,181	76,120	75,603	20,666	249,966	20,666	47,650	20,666	47,650
$[illegible] under $[illegible]	9,047	[illegible]	8,730	187,424	[illegible]	195,919	8,568	184,203	38,107	36,932	9,047	143,677	9,047	29,416	9,047	29,416
$[illegible] under $[illegible]	[illegible]	80,989	2,888	76,200	[illegible]	79,836	2,844	75,167	9,958	9,958	2,987	62,445	2,987	13,958	2,987	13,958
$30,000 under $50,000	3,699	[illegible]	[illegible]	106,759	[illegible]	131,472	3,343	103,666	12,991	12,493	3,699	107,170	3,698	27,970	3,698	27,970
$[illegible] under $[illegible]	1,315	86,050	986	42,789	1,[illegible]	76,178	937	41,103	4,864	4,528	1,300	67,396	1,300	23,182	1,301	23,234
$[illegible] under $[illegible]	261	35,175	184	[illegible]	[illegible]	29,554	177	12,061	937	831	257	26,750	257	12,342	259	12,398
$[illegible] or more	138	[illegible]	94	6,557	[illegible]	55,455	87	6,406	439	378	135	46,574	135	28,660	138	28,740
Returns $[illegible] under $[illegible]	66,819	134,948	60,521	136,864	[illegible]	[illegible]	11,337	[illegible]	[illegible]	[illegible]	33,117	[illegible]	33,117	[illegible]	33,117	[illegible]
Returns $[illegible] under $[illegible]	54,649	[illegible]	[illegible]	349,810	[illegible]	259,341	34,341	239,278	145,544	137,434	54,649	241,862	54,598	40,812	54,598	40,812
Returns $[illegible] under $[illegible]	47,808	[illegible]	47,271	574,129	[illegible]	518,263	41,525	504,420	169,681	168,656	47,808	390,740	47,738	70,253	47,738	70,253
Returns $15,000 or more	[illegible]	969,044	36,362	766,488	[illegible]	917,652	35,509	750,788	143,416	140,723	38,091	703,978	38,090	183,178	38,096	183,366

Footnotes at end of table.

Table 5.6--ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions other than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
WORCESTER, MASSACHUSETTS																
Total	116,992	1,068,116	102,701	905,468	61,539	806,705	55,022	700,256	290,948	277,655	94,245	680,578	94,245	139,180	94,245	139,305
Under $2,000	20,279	13,291	15,888	13,749					24,795	20,903	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	15,759	47,704							28,272	26,325						
$4,000 under $6,000	7,20-	34,375	16,579	53,358	16,266	83,166	18,816	127,238	16,651	16,340	18,548	25,537	18,548	3,871	18,548	3,871
$6,000 under $8,000	16,965	116,395	16,447	100,736					47,864	45,293	16,965	58,385	16,965	10,067	16,965	10,067
$8,000 under $10,000	11,758	106,806	11,402	98,048	7,855	71,820			27,759	27,759	11,758	68,417	11,758	11,775	11,758	11,775
$10,000 under $15,000	28,710	356,657	26,877	327,338	22,026	278,149	21,537	270,444	82,034	78,929	28,710	241,776	28,710	43,649	28,710	43,649
$15,000 under $20,000	9,311	159,340	9,057	144,787	8,578	146,470	8,392	138,851	33,635	33,302	9,311	110,522	9,311	21,150	9,311	21,150
$20,000 under $25,000	3,027	66,929	2,884	57,320	2,858	63,445	2,715	53,846	11,259	10,611	3,027	48,719	3,027	10,076	3,027	10,076
$25,000 under $30,000	1,611	43,358	1,564	36,196	1,611	43,358	1,564	36,196	8,043	7,995	1,611	31,589	1,611	6,788	1,611	6,788
$30,000 under $50,000	1,664	60,964	1,448	46,475	1,664	60,964	1,448	46,475	7,683	7,440	1,664	46,763	1,664	11,997	1,664	11,997
$50,000 under $100,000	537	35,163	417	17,812	525	33,990	417	17,812	2,281	2,167	537	27,680	537	9,474	537	9,494
$100,000 under $200,000	141	18,186	119	7,797	130	16,395	114	7,542	571	504	141	14,541	141	6,615	141	6,676
$200,000 or more	26	8,948	19	1,852	26	8,948	19	1,852	101	87	26	6,578	26	3,709	26	3,752
Returns under $5,000	40,553	81,156	29,825	57,306	8,740	33,372	(*)	(*)	64,355	58,205	18,189	18,511	18,189	2,686	18,189	2,686
Returns $5,000 under $10,000	31,412	237,416	30,491	208,585	15,381	121,614	14,607	110,599	80,986	78,415	31,029	133,899	31,029	23,037	31,029	23,037
Returns $10,000 under $15,000	28,710	356,657	26,877	327,338	22,026	278,149	21,537	270,444	82,034	78,929	28,710	241,776	28,710	43,649	28,710	43,649
Returns $15,000 or more	16,317	392,888	15,508	312,239	15,392	373,569	14,669	302,574	63,573	62,106	16,317	286,392	16,317	69,809	16,317	69,932
YORK, PENNSYLVANIA																
Total	126,601	1,159,319	115,710	993,095	76,064	914,558	70,497	799,541	311,481	302,811	110,948	763,622	110,948	148,467	110,948	148,569
Under $2,000	15,349	10,491							18,503	17,832	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	12,811	33,638	35,770	97,850	9,632	33,078	7,156	30,921	19,031	17,831	25,353	50,380	25,353	8,026	25,353	8,026
$4,000 under $6,000	14,696	76,514							27,675	25,053						
$6,000 under $8,000	19,004	129,399	18,537	125,264	8,853	61,404	8,686	59,609	49,998	49,698	19,004	75,503	19,004	12,290	19,004	12,290
$8,000 under $10,000	11,110	102,856	10,865	93,792	8,840	81,184	8,595	80,254	30,143	30,143	11,040	65,904	11,040	11,422	11,040	11,422
$10,000 under $15,000	37,179	450,702	36,028	415,193	33,326	405,442	32,196	375,648	111,860	110,328	37,179	305,925	37,179	54,574	37,179	54,574
$15,000 under $20,000	11,434	192,177	10,649	165,450	10,834	180,997	10,238	164,359	37,308	35,887	11,384	139,877	11,384	26,064	11,384	26,064
$20,000 under $25,000	2,558	56,377	2,248	43,813	2,810	64,356	2,248	43,813	8,179	7,773	2,977	51,436	2,977	10,845	2,977	10,845
$25,000 under $30,000	419	11,449							1,684	1,684						
$30,000 under $50,000	1,530	54,629	1,263	36,979	1,340	47,707	1,095	33,808	5,205	4,811	1,530	44,397	1,530	11,590	1,530	11,590
$50,000 under $100,000	432	29,048	290	12,308	360	24,100	228	8,826	1,635	1,541	432	24,381	432	8,893	432	8,893
$100,000 under $200,000	69	8,404	54	2,265	62	7,541	50	2,120	231	211	69	6,764	69	3,056	69	3,058
$200,000 or more	10	3,636	6	183	7	2,749	5	183	29	19	10	2,991	10	1,698	10	1,797
Returns under $5,000	32,958	65,542	25,930	54,780	5,945	18,420	(*)	(*)	48,159	46,288	17,563	18,061	17,563	2,723	17,563	2,723
Returns $5,000 under $10,000	40,012	287,355	39,242	262,125	21,380	163,247	20,910	155,973	97,191	94,269	39,804	173,790	39,804	29,025	39,804	29,025
Returns $10,000 under $15,000	37,179	450,702	36,028	415,193	33,326	405,442	32,196	375,648	111,860	110,328	37,179	305,925	37,179	54,574	37,179	54,574
Returns $15,000 or more	16,452	355,720	14,510	260,997	15,413	327,450	13,864	253,108	94,271	51,926	16,402	265,846	16,402	62,146	16,402	62,246
YOUNGSTOWN-WARREN, OHIO																
Total	202,821	1,707,162	184,763	1,513,018	105,128	1,305,649	94,684	1,152,534	526,844	510,703	169,040	1,066,472	168,905	210,771	168,905	210,815
Under $2,000	32,569	26,253	27,675	29,015	3,917	6,640	873	3,909	37,102	34,333	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $4,000	26,182	80,904	23,827	71,090					35,961	32,067	25,655	29,549	25,655	4,454	25,655	4,454
$4,000 under $6,000	29,439	139,300	22,704	105,503	7,196	32,150	15,254	101,214	58,620	54,452	26,807	64,965	26,807	10,528	26,807	10,528
$6,000 under $8,000	22,714	155,377	22,307	150,218	12,978	91,573			55,641	53,559	22,714	91,796	22,579	14,690	22,579	14,690
$8,000 under $10,000	19,107	169,735	18,772	164,683	16,017	142,585	15,966	140,525	77,035	77,035	19,107	84,521	19,107	14,018	19,107	14,018
$10,000 under $15,000	48,388	590,238	47,193	564,699	41,726	512,495	41,275	497,153	169,470	167,889	48,388	381,275	48,388	68,056	48,388	68,056
$15,000 under $20,000	16,355	275,416	15,879	259,106	15,544	262,598	15,135	247,813	61,547	60,803	16,355	196,495	16,355	37,647	16,355	37,647
$20,000 under $25,000	3,919	85,431	4,542	99,881	3,917	85,391	4,367	95,528	13,646	13,494	3,919	65,798	3,919	13,593	3,919	13,593
$25,000 under $30,000	1,306	35,703			1,081	29,969			5,199	5,199	1,306	28,816	1,306	6,677	1,306	6,677
$30,000 under $50,000	1,819	66,802	1,055	33,456	1,798	66,053	1,055	33,456	8,104	7,688	1,819	54,592	1,819	14,017	1,819	14,017
$50,000 under $100,000	850	56,405	667	26,710	795	52,657	627	24,923	3,926	3,632	850	47,095	850	16,652	850	16,676
$100,000 under $200,000	157	21,097	129	7,445	145	19,534	120	6,886	540	507	157	17,625	157	8,239	157	8,240
$200,000 or more	16	4,499	13	1,211	14	4,004	12	1,127	53	45	16	3,913	16	2,192	16	2,209
Returns under $5,000	78,176	195,169	64,192	156,907	11,110	38,772	3,553	18,110	117,763	106,932	46,345	68,392	46,345	10,660	46,345	10,660
Returns $5,000 under $10,000	51,835	376,401	51,093	363,603	28,998	234,176	28,540	227,538	146,596	144,514	49,885	202,470	49,750	33,039	49,750	33,039
Returns $10,000 under $15,000	48,388	590,238	47,193	564,699	41,726	512,495	41,275	497,153	169,470	167,889	48,388	381,275	48,388	68,056	48,388	68,056
Returns $15,000 or more	24,422	545,354	22,285	427,809	23,294	520,206	21,316	409,733	93,015	91,368	24,422	414,334	24,422	99,016	24,422	99,058

Footnotes at end of table.

Table 5.6—ALL RETURNS: ADJUSTED GROSS INCOME, SALARIES AND WAGES, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND THE 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income (less deficit)	Salaries and wages (gross)		Joint returns of husbands and wives				Total number of exemptions	Number of exemptions *other* than age or blindness	Taxable income		Income tax after credits		Total income tax	
			Number of returns	Amount	Number of returns	Adjusted gross income (less deficit)	Salaries and wages: Number of returns	Salaries and wages: Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
NEW YORK-NORTHEASTERN NEW JERSEY																
Total	6,175,987	65,604,814	5,589,094	53,856,037	3,123,531	47,505,325	2,847,884	38,905,307	16,153,084	15,293,195	5,163,563	41,200,835	5,148,780	9,178,284	5,149,043	9,204,425
Under $2,000	839,061	655,769	729,813	774,531	55,008	-89,981	32,491	75,891	1,088,048	1,008,218	89,948	11,290	89,948	1,563	90,042	2,982
$2,000 under $4,000	717,027	2,116,571	570,858	1,620,312	166,715	509,979	110,557	297,752	1,426,444	1,189,860	523,529	517,838	515,360	75,430	515,360	75,430
$4,000 under $6,000	785,970	3,970,560	683,791	3,305,662	248,761	1,271,635	202,911	941,335	1,781,678	1,642,589	733,959	1,809,230	728,864	290,712	728,864	290,712
$6,000 under $8,000	721,929	5,034,401	670,668	4,466,769	288,626	2,014,627	258,990	1,695,468	1,713,458	1,623,975	708,942	2,843,900	708,675	483,285	708,675	483,285
$8,000 under $10,000	654,064	5,868,279	609,082	4,720,339	367,633	3,289,253	334,382	2,870,096	1,822,017	1,756,382	649,327	3,529,935	649,720	617,280	649,722	617,308
$10,000 under $15,000	1,198,104	14,771,956	1,148,763	13,569,564	876,459	10,939,035	842,137	10,109,122	3,831,685	3,725,486	1,196,193	9,198,764	1,195,518	1,674,220	1,195,521	1,674,277
$15,000 under $20,000	641,417	11,015,155	614,700	10,013,826	563,860	9,704,686	547,252	8,964,781	2,235,968	2,181,344	640,860	7,385,116	640,501	1,422,777	640,507	1,422,844
$20,000 under $25,000	271,285	6,002,323	255,287	5,634,951	241,589	5,344,719	231,363	4,791,785	952,420	921,118	270,979	4,347,770	270,966	884,120	270,990	884,404
$25,000 under $30,000	134,037	3,508,486	119,247	2,897,991	118,770	3,227,537	112,092	2,747,860	480,261	464,358	128,913	2,498,855	128,913	553,836	128,918	554,056
$30,000 under $50,000	147,662	5,516,723	128,930	3,868,605	135,578	5,047,283	121 963	3,701,784	544,847	519,461	147,369	4,017,268	147,313	1,026,407	147,336	1,027,032
$50,000 under $100,000	57,141	3,787,272	42,664	1,984,757	51,337	3,397,483	42,662	1,874,283	216,426	201,140	56,902	2,801,905	56,885	955,283	56,914	957,522
$100,000 under $200,000	12,355	1,645,468	9,239	639,912	10,863	1,443,311	8,580	601,392	45,679	41,059	12,245	1,189,287	12,231	529,644	12,279	533,966
$200,000 or more	3,945	1,711,851	2,752	253,819	3,332	1,405,758	2,504	233,758	14,153	12,205	3,897	1,149,616	3,886	663,727	3,915	680,607
Returns under $5,000	1,906,203	4,355,506	1,597,175	3,651,666	328,233	904,292	227,368	709,879	3,289,502	2,892,026	931,031	1,176,557	918,359	179,093	918,453	180,513
Returns $5,000 under $10,000	1,908,838	13,290,073	1,667,037	11,735,947	793,510	6,041,221	711,963	5,170,664	4,542,143	4,328,998	1,775,174	7,339,037	1,774,208	1,289,177	1,774,210	1,289,205
Returns $10,000 under $15,000	1,198,104	14,771,956	1,148,763	13,569,564	876,459	10,939,035	842,137	10,109,122	3,831,685	3,725,486	1,196,193	9,198,764	1,195,518	1,674,220	1,195,521	1,674,277
Returns $15,000 or more	1,262,842	33,187,278	1,176,119	24,898,860	1,125,329	29,570,779	1,066,416	23,916,644	4,489,754	4,346,685	1,261,165	23,384,477	1,260,695	6,035,794	1,260,859	6,060,430
CHICAGO, ILLINOIS-NORTHWESTERN INDIANA																
Total	4,901,034	30,808,580	2,720,461	26,428,174	1,552,082	22,744,370	1,431,326	19,595,324	7,896,868	7,507,342	2,501,306	20,136,247	2,494,634	4,340,490	2,494,781	4,348,357
Under $2,000	412,408	390,734	375,380	459,264	44,220	-13,388	31,180	75,683	611,074	559,656	34,239	3,819	34,239	544	34,302	1,158
$2,000 under $4,000	354,656	1,049,654	272,909	778,812	72,344	220,255	55,159	158,485	647,590	559,338	276,295	289,961	273,974	42,888	273,995	42,940
$4,000 under $6,000	334,438	1,711,058	291,735	1,398,937	100,054	498,828	72,697	319,855	732,110	644,593	319,383	823,114	315,425	133,394	315,426	133,395
$6,000 under $8,000	312,905	2,164,678	289,316	1,951,533	115,093	791,336	101,489	676,654	722,021	679,818	306,602	1,265,374	306,329	216,285	306,329	216,285
$8,000 under $10,000	307,808	2,754,867	294,996	2,575,397	151,099	1,364,500	145,989	1,287,684	778,386	754,167	307,796	1,759,545	307,745	311,979	307,745	311,979
$10,000 under $15,000	639,263	7,908,903	614,139	7,372,435	499,021	6,238,941	482,270	5,891,218	2,113,337	2,065,464	639,123	5,086,552	639,122	921,042	639,134	921,119
$15,000 under $20,000	349,272	6,009,645	339,175	5,630,827	319,339	5,499,585	311,269	5,198,034	1,272,110	1,256,216	349,269	4,167,631	349,233	805,371	349,234	805,404
$20,000 under $25,000	140,274	3,097,502	133,637	2,778,811	131,969	2,914,818	127,522	2,667,907	514,932	504,124	140,233	2,254,108	140,233	468,161	140,238	468,215
$25,000 under $30,000	46,207	1,257,254	41,699	999,042	43,534	1,175,885	40,147	962,693	182,359	175,724	46,507	938,306	46,484	208,650	46,484	208,730
$30,000 under $50,000	55,371	2,063,437	47,136	1,438,260	51,223	1,904,569	44,435	1,358,982	216,744	209,754	55,353	1,594,097	55,350	413,443	55,368	413,951
$50,000 under $100,000	21,244	1,416,284	16,325	763,156	19,493	1,302,019	15,443	721,482	85,064	80,451	21,223	1,148,183	21,219	406,134	21,225	407,243
$100,000 under $200,000	4,265	557,772	3,230	304,730	3,791	494,919	3,001	281,485	16,341	14,692	4,250	460,479	4,248	211,925	4,252	213,783
$200,000 or more	1,041	426,791	784	69,170	902	352,103	725	65,162	3,900	3,339	1,033	343,768	1,033	199,535	1,039	203,843
Returns under $5,000	431,494	2,162,715	785,081	1,830,239	169,986	451,210	125,457	399,056	1,613,485	1,442,559	454,938	599,361	448,680	91,811	448,765	92,479
Returns $5,000 under $10,000	901,096	5,908,277	739,255	5,333,103	312,824	2,410,322	281,057	2,119,305	1,878,596	1,755,013	789,377	3,542,452	789,032	613,278	789,032	613,278
Returns $10,000 under $15,000	639,263	7,908,903	614,139	7,372,435	499,021	6,238,941	482,270	5,891,218	2,113,337	2,065,464	639,123	5,086,552	639,122	921,042	639,134	921,119
Returns $15,000 or more	617,994	14,828,686	581,986	11,892,396	570,251	13,643,898	542,542	11,185,746	2,291,450	2,244,306	617,868	10,907,882	617,800	2,714,358	617,850	2,721,482

(*) An asterisk in a cell denotes that the estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
NOTE: Amount detail may not add to total because of rounding.

Explanation of Classifications and Terms

Classifications

Marital Status

The five marital classifications were:

(1) Joint returns of husbands and wives,
(2) Separate returns of husbands and wives,
(3) Returns of heads of households,
(4) Returns of surviving spouses, and
(5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, he was considered to be unmarried for the entire year. Each of the above classifications is described under a separate heading.

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. The Office of International Operations in the Internal Revenue Service had charge of returns with addresses outside the 50 States and the District of Columbia. These included returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which are shown in the State statistics under "Other." Qualifying returns filed by bona fide residents of Puerto Rico, also processed by the Office of International Operations, are shown separately in the State data. Many service personnel stationed abroad filed their returns in New York, California, or Washington, where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Prior to 1970, State classifications were based on the district code given each return in the Internal Revenue Service district or regional service center in which it was filed. Therefore State statistics for 1970 and 1971 are not altogether comparable with previous years.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed. (See section 5 for data on and a description of the Standard Federal Regions.)

National totals in the State and regional tables differ slightly from those presented elsewhere because of difference in computing the National and district sampling weights to derive the statistics. (See also section 7—Sources of the Data, Description of the Sample, and Limitations of the Data.) Other limitations can be found in section 5—State and Metropolitan Area Data.

Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing his taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This was because when married persons filed separate returns and all of their itemized deductions were claimed on one of the returns, the other spouse was required to file the same type of return even though no deductions were claimed.

Standard deduction returns comprised the following:

(1) Returns with adjusted gross income under $10,000 on which the income tax was determined from the optional tax table, and

(2) Returns with adjusted gross income of $10,000 or more and without itemized deductions (except as indicated above).

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Standard Metropolitan Statistical Areas

A taxpayer's post office address was the basis for including a return in one of the 125 standard metropolitan statistical areas listed in text table 5A of section 5. These 125 areas conformed to the 1971 definitions developed by the Office of Management and Budget and had the largest populations within the 50 States based on the 1970 Census. See also text in section 5.

Tax Rate Classes

Tax rates were used to classify data for some of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return, was a segment of income and the tax generated on that segment of income. Such totals for each tax rate are presented in tables 3.11 through 3.15. In table 3.16, the highest or marginal rate applicable is used to group returns.

See also the illustrations and text in section 3—Tax Computation and Tax Rates.

Tax Rate Schedules

The four tax rate schedules designed for individual income taxpayers were for:

(1) Joint returns and returns of surviving spouse,
(2) Separate returns of husbands and wives,
(3) Returns of heads of household,
(4) Returns of single persons not head of household or surviving spouse.

Reproductions of these schedules can be found in section 9—Forms and Instructions.

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits or additional tax for preferences ("minimum tax"). Many returns showed a liability for self-employment tax, tax from recomputing prior-year investment credit, or social security taxes on tip income; however, these taxes were disregarded for purpose of this classification.

Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

Type of Tax Computation

Line 19, page 1, schedules D and G of Forms 1040, and Form 4726 were used as basis for classifying income tax returns according to the method of tax computation used:

The four methods of tax computation used for the statistics were:

(1) Regular tax computation,
(2) Alternative tax computation,
(3) Income averaging (actually a method of computing income subject to tax rather than tax), and
(4) Maximum tax on earned income computation.

Each is described under separate heading in the Explanation of Terms below.

Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect for 1971.

Accelerated Depreciation on Personal Property Subject to a Net Lease

See "Tax preferences."

Accelerated Depreciation on Real Property

See "Tax preferences."

Additional Tax for Tax Preferences

In order to mitigate the effect of certain tax advantages, the Tax Reform Act of 1969 imposed a tax on "tax preferences" (described under separate heading). In general, the tax was equal to 10 percent of tax preferences in excess of $30,000 ($15,000 each for married persons filing separately). However, as described in section 3, various deductions and adjustments could be made in the tax computation which reduced the effective tax on preferences.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,
(2) Employee business and moving expenses,
(3) Expense deductions attributable to rents and royalties,
(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
(7) Deductible losses from sales of capital assets and other property,
(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
(9) Business net operating loss carryover, and
(10) Contributions to retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Alimony

This amount was reported on the tax return under "miscellaneous income" for payments received as alimony or separate maintenance.

Alternative Computation of Tax

In computing income tax before credits, graduated tax rates ranging from 14 to 70 percent were generally applied to taxable income. However, alternative tax computations could profitably be elected by taxpayers with large amounts of taxable income which included long-term capital gain. The effect of these elections was to impose a maximum rate of 50 to 65 percent on such included gain.

In computing the amount of long-term capital gain includible in adjusted gross income, the net short-term gain or less was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, the first $25,000 (or the first $12,500, if married filing separately) of such included gain was taxed at a rate of 50 percent. The tax on the amount above $25,000 (or above $12,500) was the lower of—

(1) 65 percent of such included gain, or
(2) The excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the amount of such included gain in excess of $25,000 (or in excess of $12,500).

With respect to long-term capital gain in excess of $25,000 (or in excess of $12,500) arising from binding contracts entered into on or before October 10, 1969, the 50 percent rate applied, but the higher alternative rates applied to any other gain.

In general, income tax before credits on returns with the alternative tax was the capital gains tax plus the regular tax assessed on the balance of taxable income. However, for taxpayers electing the maximum tax computation, the calculation was more intricate. See "Maximum Tax on Earned Income."

The alternative tax thus computed was the entire amount of a taxpayer's income tax before credits whenever the gain in adjusted gross income exceeded taxable income. In that event, the gain rather than taxable income was tabulated as income subject to tax. Otherwise, income subject to tax was synonymous with taxable income, and income tax before credits was the sum of the alternative tax and the regular tax computed on the balance of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was only profitable to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method. This meant that taxable income had to exceed $26,000 for married taxpayers filing separately, $38,000 for single persons and heads of households, and $52,000 for married persons filing jointly.

Taxpayers electing the alternative tax computation could not also elect the income averaging computation.

Amortization of Certified Pollution Control Facilities

See "Tax preferences."

Amortization of Railroad Rolling Stock

See "Tax preferences."

Balance Due After Remittance

This amount was the difference between "Tax due at time of filing" and remittance, if any, tendered by the taxpayer with his return. It included the amount of tax due for those taxpayers electing to have their tax computed by the Internal Revenue Service.

Business or Profession Net Profit or Net Loss

This source was reported by individuals who were proprietors of a business or self-employed members of a profession. When there were two or more proprietorships operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include them instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior-year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distribution Not Reported on Schedule D

This was the amount reported as "miscellaneous income" by taxpayers who received capital gain distributions which normally would be entered on schedule D. However, if the taxpayer did not need schedule D to report any other gains or losses or to compute the alternative tax, he did not file that schedule and he entered 50 percent of the capital gain distributions under "miscellaneous income" on page 2 of the Form 1040.

Capital Gain Distributions Received

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies or mutual funds. Gains credited but not distributed were reported as income but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund;

(2) Long-term capital gains distributed by real estate investment trusts.

These distributions included both those reported on schedule D and those not reported on schedule D.

Capital Gains

See "Tax preferences" and "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of capital assets."

Capital Gains Offset

See "Maximum tax on earned income."

Capital Loss Carryover

See "Sales of capital assets."

Credit for Tax on Gasoline, Fuel, and Oil

This credit toward payment of tax was allowed for Federal taxes paid on:

(1) gasoline used—
  (a) on a farm for farming purposes,
  (b) in a boat,
  (c) in vehicles while used in furnishing certain public passenger land transportation.

(2) lubricating oil used other than in a highway motor vehicle.

(3) special fuels, used for example on a farm for farming purposes.

Credit on 1972 Tax

This credit was the part of the overpayment on 1971 tax which the taxpayer specifically requested be credited to his estimated tax for 1972.

Depletion

See "Tax preferences."

Depletion deducted from royalty income

The owner of an economic interest in mineral deposits, oil and gas wells, or standing timber could recover his cost through deductions for depletion over the economic life of the property. There were two types of depletion: cost depletion and percentage depletion. The depletion allowed or allowable each year was the greater of cost depletion or percentage depletion.

Percentage depletion was the lesser of a certain percentage of the gross depletable income from the property or 50 percent of the net taxable income from the property. The statistics for 1971 reflect the reduced percentage depletion rates enacted by the Tax Reform Act of 1969 where, for example, the rate for both domestic and foreign oil and gas wells was reduced from 27½ to 22 percent.

Dividend Exclusion

A taxpayer could exclude up to $100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was $200 if both husband and wife received eligible dividends, each excluding up to $100 against his respective dividend income. For a further explanation of eligible dividends see "Domestic and foreign dividends received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanations see "Domestic and foreign dividends received" and "Dividend exclusion."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included—

(1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly as a beneficiary of income from estates or trusts, or as included in a partner's share of partnership profits.

(2) Dividends not eligible for exclusion consisting of dividends from—

(a) foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and

(b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U.S. possessions and 50 percent or more from the active conduct of a business in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, and patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

Earned Net Income

See "Maximum tax on earned income."

Earned Taxable Income

See "Maximum tax on earned income."

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for business expenses incurred in connection with his employment. This deduction was reported as an "adjustment" to income on the tax return and should be distinguished from the "employee business expense deduction," an itemized deduction from adjusted gross income. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,

(2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,

(3) business transportation costs, other than commuting, and

(4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted for his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain expenses of employee, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions" tabulated in *Statistics of Income—1970, Individual Income Tax Returns.*

Estates and Trusts Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates and trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received by him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions was reduced by his share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

The taxpayer excluded from estate or trust income his share of dividends, and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was

reported on the tax return on the separate lines provided for this purpose. A loss from an estate or trust was allocated to the beneficiary only upon termination of an estate or trust which had a net operating loss carryover or a capital loss carryover, or for its last tax year had deductions (other than for exemptions and charitable contributions) in excess of gross income.

Additional information on estate and trust income can be found in *Statistics of Income—1970, Fiduciary Income Tax Returns.*

Estimated Tax Payments

See "Payments on 1971 declaration of estimated income tax."

Excess Investment Interest

See "Tax preferences."

Excess Social Security Taxes Withheld

For 1971, if the total of social security (FICA) tax withheld was greater than $405.60 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions

In the computation of taxable income, a $675 deduction was allowed for each exemption claimed. Prior to 1970, the deduction was $600, while for 1970 it was $625.

An exemption was allowed for each taxpayer shown on a return (on joint returns husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Additional exemptions were allowed for a taxpayer or spouse who was either age 65 or over or who was blind before the close of the taxable year. Exemptions were also allowed for qualified dependents who had less than $675 gross income and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of—

(1) dependents who had less than $675 gross income, but filed a return to obtain a refund of tax withheld on wages, and

(2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were $1,700 or more, or had less than $1,700 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Profit or Net Loss

This source was reported by individuals who were proprietors of a farm. When there were two or more proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from farm business activities.

Farm business costs and expenses were deductible from gross farm business receipts in arriving at farm net profit or loss. Gain from sales of livestock held for breeding purposes and of land with unharvested crops was reported on the separate schedule for sales of property (Schedule D) and was not reflected in farm net profit or loss.

Additional information on farm receipts and expenditures can be found in *Statistics of Income—Business Income Tax Returns.*

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried over for use in computing the credit for other years.

Heads of Households, Returns Of

These returns were filed by persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. This classification was available only to unmarried persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens.

A special tax rate schedule was provided for head of household which gave approximately half the benefit of the joint return schedule.

Income Averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the over-all amount of tax due. An eligible individual could choose this computation if his averageable income for the year was more than $3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income.

"Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

The above explanation covers the new income averaging rules in effect since 1970.

Income Subject to Tax

In general, income subject to tax was the base for the

assessment of income tax before credits. For returns with the regular tax computation only, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income specially computed for the statistics from the tax itself. As an example, suppose a taxpayer filing jointly had $20,000 of taxable income all of which was eligible for averaging. His income tax before credits computed under income averaging was $3,100 (see Income Averaging above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on $15,360 of taxable income under the regular tax computation method. This latter amount ($15,360) was tabulated as income subject to tax.

Income Tax After Credits

Income tax after credits was equal to the sum of income tax before credits plus tax surcharge (where reported on prior-year returns) minus statutory credits. It did not include self-employment tax or tax from recomputing prior-year investment credit, nor did it include the additional tax for tax preferences or social security taxes on tip income.

Income Tax Before Credits

Generally, this was the tax liability computed on taxable income based on:

(1) The regular combined normal tax and surtax including tax from the optional "tax tables,"

(2) Alternative tax,

(3) Tax computed using the income averaging provisions, or

(4) Tax computed using the maximum tax computation on earned income.

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method in determining the amount to be withheld. Both methods were based on graduated withholding rates ranging from 14 percent to 25 percent.

"Income tax withheld" reported on Form W–2P was included in this amount.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, and savings accounts. Excluded was the interest on a State or local government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969 or for property on which construction, reconstruction, or erection began after that date. However, the Revenue Act of 1971 restored the investment credit for qualified investment in property acquired after August 15, 1971, or ordered after March 31, 1971.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, and other deductions for which no specific line or schedule was provided on the return. Such other deductions included unreimbursed casualty and theft losses, alimony payments, child care expense, educational expense, and certain expenses connected with the taxpayer's employment.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. On breakeven or deficit adjusted gross income returns, the taxpayer had already reached a nontaxable state without the necessity of itemizing; consequently, itemized deductions were not tabulated on these returns even though the taxpayer may have entered itemized deductions on his return form.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income but exemptions of both were claimed. Generally, the filing of a joint return resulted in a tax saving because of "income splitting" which was automatically provided for in the joint return tax rate schedule.

Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative computation of tax."

Low-Income Allowance

The low-income allowance was a minimum standard deduction designed by the Tax Reform Act of 1969 to aid low-income taxpayers. It permitted a maximum deduction of $1,100 for 1970 ($500 for a married person filing separately). The actual amount of the allowance was determined by the number of exemptions the taxpayer had and his income for the year.

For 1971, the Revenue Act of 1971 stipulated a flat amount of $1,050 ($525 for a married person filing separately) as the low-income allowance.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of $11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as $1,380 on the first $8,000 plus 22 percent of the excess.

The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is $3,000 ($11,000 minus $8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a taxpayer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined by applying the regular rate schedules to a reduced amount of taxable income.

See also "Income subject to tax" above, as well as the examples in section 3—Tax Computation and Tax Rates.

Maximum Tax On Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of net income from earnings could elect to limit the top tax rate on such income to a maximum of 60 percent. This was accomplished by splitting taxable income into "earned taxable income" and other taxable income. To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates higher than 60 percent the maximum tax rate 60 percent was instead applied. Other taxable income was taxed at regular rates higher than 60 percent except for that portion subject to capital gains rates under the alternative tax computation

Earned income was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income.

Earned net income was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine earned taxable income. Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the *tax preference offset,* which was the greater of tax preferences (less exclusion) for 1971 or the average of this amount for 1970 and 1971. Since earned taxable income was also limited to taxable income less one-half of the net long-term capital gain in excess of net short-term capital loss, the reduction in earned taxable income caused by this limitation was tabulated as the *capital gains offset. Earned taxable income* was defined as the result produced by all the computations described in this paragraph, namely by applying an earnings ratio to taxable income and the two offsets when required.

The part of taxable income which was not earned taxable income was *other taxable income.* Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset as well as *unearned taxable income,* a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income computed as described in the first paragraph plus the tax on other taxable income defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the tax on other taxable income was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on other taxable income was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also *Alternative Computation of Tax* and the text in section 3.

Minimum Standard Deduction

See "Low-income allowance" and "Standard deduction."

Minimum tax

See "Additional tax for tax preferences."

Moving Expense Deduction

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income in arriving at adjusted gross income certain reasonable expenses, subject to limitations in the law (liberalized for 1970), incurred in moving from his old residence to his new residence at his new place of employment.

Deductible expenses included moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence. There was no dollar limitation for these expenses. Other allowable expenses, for which there were dollar limitations, included househunting trips, cost of meals and lodging in temporary quarters at the new location for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

Net Operating Loss (1971) Eligible for Carryover

This amount was tabulated for taxpayers using it to compute a credit against the additional tax for tax preferences.

A taxpayer with a net operating loss from his own unincorporated businesses, or those in which he had an interest through a partnership, Small Business Corporation (electing to be taxed through shareholders), estate or trust, was allowed a net operating loss deduction against the income of other tax years. This occurred only when the current year's income from other sources was insufficient to offset the business loss. The deduction was first applied against income from the 3 past years and if not completely offset by positive income, any remainder was to be carried over for up to 5 succeeding tax years, thus deferring the tax benefit resulting from the deductions. In recognition of this tax benefit deferral, the taxpayer was also allowed to defer liability for the additional tax for tax preferences until such time as the net operating loss carryover was actually deducted.

Deferral of the 10 percent additional tax applied only to taxpayers who had net tax preferences after exclusion and after the deductions allowed for Federal income taxes otherwise due. A credit of up to 10 percent of the 1971 net operating loss eligible for carryover was then subtracted, reducing the tax. The amount of the reduction was also the

amount of tax liability deferrable to later tax years.

Since the net operating loss carryover was only tabulated under the special circumstances described above, it is not a comprehensive measure of net operating losses carried forward from 1971.

Nonhighway Federal Gasoline Tax

See "Credit for tax on gasoline, fuel, and oil."

Nontaxable Distributions Received

Generally, these amounts were distributions by corporations to stockholders which were not out of earnings and profits, but which represented a return of capital. Such distributions were nontaxable to the extent that they did not exceed the cost of the stock. If they did exceed cost, the distributions were treated as short-term or long-term capital gains depending on the length of the time the stock was held. Return of partnership capital could, to some extent, be reflected in these amounts and was treated similarly.

Normal Tax and Surtax

See "Regular tax computation." The term "regular tax" is the same as "normal tax and surtax" used in previous reports.

One-Half Excess Long-Term Gain

See "Alternative computation of tax."

Ordinary Gain from Sales of Depreciable Property

Included here was that portion of gain not eligible for treatment as a long-term capital gain (under section 1231) from sales of depreciable property specified in sections 1245 and 1250 of the Internal Revenue Code and thereby not qualified to be taxed at the special capital gain rates. Starting in 1970 certain gains from the disposition of depreciable farm business property (other than real property) formerly eligible for capital gain treatment (under section 1231) were treated as ordinary income under conditions prescribed under sections 1251 and 1252.

Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winning, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which no entry was provided on the return form. Taxpayers were required to apply any deduction for business net opearting losses against "other income."

Other Prepayments

This was comprised of the sum of (a) tax withheld by regulated investment companies and (b) other tax payments which the taxpayer did not allocate either to "excess social security taxes withheld" or to "credit for tax on gasoline, fuel, and oil."

Tax withheld by regulated investment companies was the shareholder's share of taxes withheld on the net long-term capital gain realized by a regulated investment company but not actually distributed. The shareholder was entitled to a credit for the 30 percent tax paid by the company as an offset against the income tax he paid for the year.

Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if nonbusiness deduction were itemized, and (2) the "throwback tax credit," allowed trust beneficiaries for certain taxes previously paid by the trust. Also included were unidentified amounts of retirement income, investment, or foreign tax credits.

Credits in excess of the total tax were treated as an overpayment and could result in a refund.

Other Taxable Income

See "Maximum tax on earned income."

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income. Overpayments could be refunded or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was his share only of the ordinary income or loss of the enterprise together with payments made to him as a salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the combination of all his shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. The partner's share of each of these items was reported by him in its respective source of income on the return form.

Additional information for partnerships can be found in *Statistics of Income—Business Income Tax Returns.*

Payments on 1971 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1971 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1970 tax liability.

Pensions and Annuities

Pensions and annuities consisted of the taxable amounts received during the year. If the taxpayer received a non-

contributory pension, that is, one paid for entirely by his employer, the sum was fully taxable. For the taxpayer who participated in a contributory retirement plan while employed, the amount he received was only partially taxable; in general, the amount excludable from his gross income, or the nontaxable portion, represented his contributions under the plan, while the taxable portion represented his employer's contribution. When it was possible for the retired employee or his survivor to recover his contributions within 3 years by the annuity payments he received, the payments were nontaxable until he (or his survivor) recovered the contributions, after which time the pension or annuity was fully taxable. This was the "three-year rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on his life expectancy at the time that his pension or annuity started (or term certain if the annuity was not payable for life). Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than his cost, but not within 3 years.

Percentage Standard Deduction

See "Standard deduction."

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining his income tax before credits, first computed his taxable income. Depending on his marital status he then applied one of four tax rate schedules to compute his tax. In some instances, the taxpayer used an equivalent tax table or had his tax computed by the Internal Revenue Service. Returns of such taxpayers are also classified under the regular tax computation method.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property.

Reserves for Losses on Bad Debts of Financial Institutions

See "Tax preferences."

Retirement Income Credit

A credit based on "retirement income" was allowed an individual if he received "earned income" of more than $600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as all pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax reduced by credits for foreign taxes and for tax withheld on tax-free covenant bond interest.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on.

Salaries and Wages (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced salaries and wages by the sick pay exclusion and certain expenses connected with employment. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources of income" were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and real and depreciable property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months, only half of the gain on their sale was taxable and in many instances at a rate lower than otherwise (see "Alternative computation of tax"). If sales resulted in a loss, regardless of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

Certain assets used in a business and thus not covered by the definition of capital assets could nevertheless be treated as capital assets under special conditions. Real and depreciable business property were among the assets types specifically accorded this treatment as well as livestock held for breeding purposes and the value of unharvested crops sold with the land they grew on.

If held for a sufficient length of time, usually 6 months, the gain upon sale of these assets received the special capital gains treatment. However, unlike capital assets, sales of these assets were also given preferential treatment when they resulted in a loss. In contrast to a capital loss, such losses were deductible in full during the current year.

For a description of the tax treatment of gains from sales of real and depreciable business assets, see "Ordinary gain from sales of depreciable property."

Net short-term gain or loss.—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the net short-term gain or loss, gains and losses from current year transactions were combined with—

(1) any capital loss carryover from 1959–1963,

(2) any short-term capital loss carryover from 1964–70, and

(3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss.—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative computation of tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

(1) any net long-term gain or loss received from partnerships or fiduciaries,

(2) any capital gain distributions of regulated investment companies, mutual funds and real estate investment trusts,

(3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and

(4) any long-term capital loss carryover from 1964–70.

Short-term capital loss carryover.—This carryover was the unused portion of any net capital loss sustained from 1959–1963 and any net short-term loss sustained since 1963 which exceeded the loss year's net capital gain or the $1,000 maximum net capital loss deduction.

Long-term capital loss carryover.—This carryover was the unused portion of net long-term loss sustained since 1963 which exceeded the loss year's net short-term capital gain or the $1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain.—In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain if long-term was reduced to 50 percent. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the excess net long-term gain over net short-term loss (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (c) on other returns, the entire excess of net short-term gain over net long-term loss.

Net loss.—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) $1,000 ($500 for married taxpayers filing separately).

The limitation in (1) above reflected a change in the computation of the capital loss deduction required by the Tax Reform Act of 1969. Starting with 1970, only one-half, rather than all, of any long-term loss in excess of any short-term gain was taken into consideration in computing the loss in adjusted gross income.

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Included in this category were gains from sales of property such as inventories, stock in trade, literary, musical, or artistic compositions created by the taxpayer, and losses on sales of depreciable and real property used in a trade or business. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. In contrast to capital gain or loss, gain or loss from these transactions were included in their entirety in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss was limited to $25,000 on separate returns and $50,000 on joint returns. Gains on sales of small business stock and small business investment company stock were not included in this category, but were shown as capital gains.

See also "Ordinary gain on sales of depreciable property," formerly tabulated separately but now included in "Sales of property other than capital assets, net gain."

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor and (2) income from the disposition of certain property by individuals whose personal efforts created the property.

Self-Employment Tax

This tax—levied under the social security system—was reported by each individual who had self-employment earnings of at least $400 derived from a proprietorship or from his share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions such as investment income, capital gain or loss, net operating loss deduction, and casualty losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1971 was $7,800 reduced by any wages on which social

security tax had been withheld by an employer. The maximum self-employment tax payable was $585 based on the 7.5 percent rate in effect for that year. Nonrefundable income tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return, only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Sick Pay Exclusion

An employee was allowed to exclude from salaries and wages, income received under an employer-provided wage continuation plan for periods of absence due to injury or sickness subject to limitations prescribed by law.

Sex of Taxpayer

While the tax return did not specifically call for an indication of sex of the taxpayer, a determination was made for this report on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Miss); marital status (a joint return indicates one male, one female taxpayer); the taxpayer's first name; and, in the case of self-employed taxpayers, sex designation supplied on Schedule SE. On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns filed by married couples.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse or (b) "certain married individuals living apart" who did not qualify as "Unmarried Head of Household."

Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against other income.

The income of the Small Business Corporation shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Shareholders were allowed to deduct their share of the corporate losses from other forms of individual income. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in *Statistics of Income—Business Income Tax Returns* and *Statistics of Income—Corporation Income Tax Returns.*

Social Security Tax on Unreported Tip Income

See "Social security taxes on tip income."

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits. An employee was required to report these tips to his employer and the employer would then withhold the social security tax. However, if the employer was unable to withhold the amount of social security tax, he would indicate the amount of uncollected social security tax on tips on the Form W–2 of the taxpayer (employee) and the taxpayer was required to report the uncollected tax and pay it with his Form 1040.

If the employee did not report the tips to his employer, the employee was required to compute his social security tax on unreported tips on Form 4137 and attach it to his Form 1040.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his personal expenses. For 1971, for all taxpayers except married persons filing separately, the standard deduction was 13 percent of adjusted gross income, but never more than $1,500 or less than $1,050. For married persons filing separately, the deduction was again 13 percent of adjusted gross income, but the limits were set at $750 and $525. Returns on which the base amount of $1,050 (or $525 for a married person filing separately) was used are classified as "low-income allowance" returns; all other standard deduction returns are shown under the heading of "percentage standard deduction."

If adjusted gross income was less than $10,000, the taxpayer determined his tax from "tax tables" into which was built the larger of the percentage standard deduction (13 percent for 1971) or the low-income allowance. During statistical processing the return was classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

See also "Low-income allowance."

State Income Tax Refunds

These were reported on the tax return as "miscellaneous income" and represented that part of State income tax refunds which had given the taxpayer a tax benefit in an earlier year.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory

adjustments were comprised of the following:

(1) Sick pay exclusion,
(2) Moving expense deduction,
(3) Employee business expense deduction, and
(4) Self-employed retirement deduction.

Each of the above is described under separate heading.

Stock Options

See "Tax preferences."

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

Tax Credits

Included here were the following credits applied against income tax:

(1) Retirement income credit,
(2) Investment credit,
(3) Foreign tax credit, and
(4) "Other" tax credits.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld and the payment on declarations of estimated tax (together with other prepayment credits reported with them) were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, and social security taxes on tip income.

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all of a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit orginally allowed and the credit that would have been on a shorter useful life.

Tax credits could not be applied against this additional tax.

Tax Liability

See "Total tax liability."

Tax Preference Offset

See "Maximum tax on earned income."

Tax Preferences

Prior to the Tax Reform Act of 1969, many individuals did not pay income tax on a substantial part of their "economic income" (including capital gains) because of various kinds of tax-favored income or deductions. The 1969 Act imposed a 10 percent tax on specified income and deduction items receiving preferential treatment, after making certain adjustments. The amounts shown include those either distributed or allocated to owners, beneficiaries, or shareholders of partnerships, estates and trusts, Small Business Corporations electing to be taxed through their shareholders, and regulated investment companies. Tax preference items which affected the tax were:

(1) *Excess investment interest.* This was the excess of investment interest over net investment income. Investment income consisted of gross income from interest, dividends, rents, royalties, net short-term capital gains from property held for investment purposes, and ordinary gains on sales of depreciable property held for investment purposes or for rent. "Investment expenses" for purposes of determining net investment income included State and local property taxes, bad debts, depreciation under the straight-line method even if an accelerated method had been used, amortizable bond premium, cost depletion even if the higher percentage depletion had been used, and certain nonbusiness deductions if they were directly connected with the production of investment income. Investment interest expense, as distinguished from other interest on indebtedness incurred or continued to purchase or carry property held for investment purposes. Interest with respect to property which was subject to a "net lease" entered into after October 9, 1969, was treated as a tax preference under this provision.

(2) *Accelerated depreciation on (a) low-income rental housing; (b) other real property* (defined in Code section 1250); *(c) personal property* (defined by section 1245) *subject to a net lease.* The excess of accelerated depreciation over the amount computed under the straight-line method was considered a tax preference.

(3) *Amortization of (a) certified pollution control facilities; (b) railroad rolling stock.* The excess of these special rapid writeoffs over what otherwise would have been a depreciation deduction was considered a tax preference.

(4) *Stock options.* Upon exercising a stock option, an employee did not realize income when the option price was less than the fair market value of the stock. This price difference was, however, treated as a tax preference in the year the option was exercised.

(5) *Bad debt reserves.* Financial institutions were allowed deductions toward a reserve for bad debts under prescribed rules. When these deductions exceeded the amount required by actual experience, the excess was considered tax preference.

(6) *Depletion.* The excess of depletion over the adjusted basis of the property (reduced by depletion taken in prior years) was a tax preference. Thus, when the taxpayer had written off his investment, he realized a tax preference.

(7) *Capital gains.* One-half of the excess of net long-term gain over net long-term loss was excluded from income in computing the regular income tax. The excluded half was treated as a preference.

Tax Savings Due to Income Averaging

In this report the amount of tax savings is the difference between the tax resulting from the income averaging computation, usually shown on Schedule G, and the amount of tax that would result if the income averaging provisions were not used.

Tax Withheld

See "Income tax withheld."

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by $675 ($600 or $625 for prior-year delinquent returns).

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable. They included the following:

(1) Income tax withheld,
(2) Excess social security taxes withheld,
(3) Credit for tax on certain gasoline, fuel, and oil,
(4) Other prepayments, and
(5) Payments on 1971 declaration of estimated tax.

Taxpayments in excess of total tax were refundable.
Each of the above is described under separate heading.

Ten Percent Standard Deduction

See "Standard deduction."

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Dividends and Other Distributions

Included here were the following dividends and other distributions:

(1) Capital gain distributions received,
(2) Nontaxable distributions received, and
(3) Domestic and foreign dividends received.

Each of the above is described under separate heading.

Total Income Tax

Total income tax is income tax after credits plus additional tax for tax preferences ("minimum tax").

Total Tax Liability

This is "Total income tax" plus:

(1) Self-employment tax,
(2) Tax from recomputing prior-year investment credit, and
(3) Social security taxes on tip income.

Each of the above is described under separate heading.

Uncollected Employee Social Security Tax on Tips

See "Social security taxes on tip income."

Unearned Taxable Income

See "Maximum tax on earned income."

Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

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Sources of the Data

Data in this report were estimated from a sample of unaudited individual income tax returns, Forms 1040, filed by U.S. citizens and residents and revenue-processed during the calendar year 1972 in the service centers of the Internal Revenue Service and at the Office of International Operations in the National Office. Sample rates ranged from 0.05 percent to 100 percent depending on the size of adjusted gross income, business receipts, or specific income item.

The estimates in this report are intended to represent the total returns for income year 1971. While the overwhelming majority of returns revenue-processed in 1972 were for calendar year 1971, a few of them were for non-calendar years ended during 1971 and 1972, and some others were delinquent returns for prior years. Prior-year delinquent returns were used for the 1971 statistics in place of 1971 returns processed after December 31, 1972. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1972.

All returns processed during 1972 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative returns and amended returns for income year 1971, and certain returns for prior years. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns were already subjected to sampling. With the exception of returns filed at the Office of International Operations, returns for income years prior to 1962 (generally speaking, a very small number) were excluded to simplify sampling procedures.

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 returns filed during 1972 were stratified by computer into sample classes on the basis of adjusted gross income or deficit, total business receipt and by largest source of income. Refer to table 7A for a description of criteria. The sample of 269,421 returns was selected using specified ending digits to the individual's social security number and according to sampling rates associated with each stratum.

Method of Estimation

The total number of returns per stratum was obtained from counts of returns filed at the nine service centers.

The adequacy of response was reviewed, by sample stratum, by applying the prescribed rates to the number of returns actually received from each location. When receipts differed considerably from the number expected, a followup was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. Achieved sampling rates varied sufficiently among Internal Revenue Districts to necessitate using different sampling weights for each District for the production of tables with geographic distributions. Returns were given weights based on the district office code assigned in the service center in which they were filed, even though a small number with each district code was designated for another State in the tabulations, based on the

Table 7A.--NUMBER OF INDIVIDUAL INCOME TAX RETURNS IN POPULATION, NUMBER IN SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES BY SAMPLE STRATUM, 1971

Description of the sample strata	Number of returns		Sampling rates	
	Population	Sample	Prescribed	Achieved
	(1)	(2)	(3)	(4)
Total	74,841,993	269,421	-	-
Nonbusiness, total	65,759,059	133,605	-	-
Larger of adjusted gross income or specific income item--				
Under $10,000	43,027,789	21,529	.0005	.0005
$10,000 under $15,000	12,935,622	19,475	.0015	.0015
$15,000 under $20,000	5,795,885	17,164	.0030	.0030
$20,000 under $50,000	3,660,142	21,724	.0060	.0059
$50,000 under $100,000	273,848	21,952	.0800	.0802
$100,000 under $200,000	52,042	18,030	.3500	.3465
$200,000 and over	13,731	13,731	1.0000	1.0000
Business, total	9,082,725	135,607	-	-
Larger of adjusted gross income or specific income item-- and Business receipts--				
Under $10,000 and Under $20,000	3,996,188	14,117	.0035	.0035
$10,000 under $15,000 and Under $10,000 / Under $50,000 and $20,000 under $50,000	2,364,823	16,636	.0070	.0070
$15,000 under $20,000 and Under $15,000 / Under $100,000 and $50,000 under $100,000	1,217,378	18,345	.0150	.0151
$20,000 under $30,000 and Under $20,000 / Under $250,000 and $100,000 under $250,000	880,725	17,480	.0200	.0198
$30,000 under $50,000 and Under $30,000 / Under $500,000 and $250,000 under $500,000	403,630	18,035	.0450	.0447
$50,000 under $100,000 and Under $50,000 / Under $750,000 and $500,000 under $750,000	168,565	16,919	.1000	.1004
$100,000 under $200,000 and Under $100,000 / Under $1,000,000 and $750,000 under $1,000,000	34,608	17,267	.5000	.4989
$200,000 and over and Under $200,000 / Any amount and $1,000,000 and over	16,808	16,808	1.0000	1.0000
Tax preference:[1]				
Size of minimum tax $17,000 and over	209	209	1.0000	1.0000

[1] Business and nonbusiness Form 1040 returns with size of minimum tax greater than or equal to $17,000, but exclusive of those in the sample strata where the prescribed sampling rate is 1.000.

taxpayer's return address (see section 5). Because the weights assigned to each sample stratum in the State tables differed somewhat from district to district, totals in national tables differ somewhat from corresponding totals derived from State data.

All sampling weights were converted to integer weighting factors which were then applied to each sample return by a procedure exemplified as follows: If the achieved sampling weight was 10.28 in a given sample stratum, 28 percent of the sample returns in the stratum were given a weighting factor of 11, and 72 percent, a weight of 10.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 233,000 returns were excluded from the tables because they showed no income information and (2) returns were classified into the proper size classes during a tabulation regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation (C.V.) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation of selected estimates are shown in table 7C, which classifies returns by source of income and size of adjusted gross income (comparable to table 4 section 1 of this report).

For all other frequencies tabulated in this report, estimates of sampling variability can be obtained by using Table 7B which is based upon an upper limit formula. Frequencies or amounts with excessive sampling variability were either (1) combined into classes so that variability was not excessive or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

(1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or

(2) If returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Table 7B.--THE UPPER LIMIT COEFFICIENT OF VARIATION FOR THE ESTIMATED NUMBER OF RETURNS, 1971

Estimated number of returns	Returns with adjusted gross income or deficit (Percent)						
	Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
50	[1]	[1]	[1]	[1]	[1]	19.4	No sampling variability since all returns are in sample
100	[1]	[1]	[1]	[1]	33.9	13.7	
200	[1]	[1]	[1]	[1]	23.9	9.7	
500	[1]	[1]	[1]	[1]	15.1	6.1	
1,000	[1]	[1]	[1]	[1]	10.7	4.3	
2,000	[1]	[1]	[1]	28.9	7.6	3.1	
5,000	[1]	[1]	25.9	18.3	4.8	1.9	
10,000	[1]	25.8	18.3	12.9	3.4	1.4	
15,000	[1]	21.0	15.0	10.6	2.8	1.1	
20,000	31.6	18.2	13.0	9.2	2.4	1.0	
25,000	28.3	16.3	11.6	8.2	2.1	0.9	
50,000	20.0	11.5	8.2	5.8	1.5	0.6	
100,000	14.1	8.1	5.8	4.1	1.1	0.4	
250,000	8.9	5.2	3.7	2.6	0.7	[2]	
500,000	6.3	3.6	2.6	1.8	0.5	[2]	
1,000,000	4.5	2.6	1.8	1.3	0.3	[2]	
5,000,000	2.0	1.2	0.8	0.6	[2]	[2]	
10,000,000	1.4	0.8	[2]	[2]	[2]	[2]	

[1] Excessive sampling variability for the estimated number of returns.
[2] Not applicable since the estimated number of returns is greater than population estimates.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7C.--COEFFICIENT OF VARIATION FOR SOURCES OF INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY SIZE OF ADJUSTED GROSS INCOME

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)															
	All returns	Adjusted Gross Income	Salaries and Wages (gross)		Business or profession				Farm				Partnership			
					Net profit		Net loss		Net profit		Net loss		Net profit		Net loss	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	(1)	(1)	0.2	(1)	0.2	0.3	0.8	0.3	1.1	1.8	1.1	1.8	1.3	2.4	0.9	0.5
No adjusted gross income	2.8	1.0	11.7	3.9	8.2	6.0	1.2	1.9	13.1	1.2	3.6	0.3	41.8	32.4	29.2	5.7
$1 under $1,000	0.8	1.6	1.5	2.5	1.3	4.6	6.0	1.4	11.9	7.7	9.8	0.6	0.9	21.9	(*)	(*)
$1,000 under $2,000	3.6	3.0	4.1	3.8	3.2	1.0	2.6	2.0	6.0	5.2	5.5	2.5	8.5	3.3	16.0	7.3
$2,000 under $3,000	1.6	1.6	1.3	1.4	5.5	5.3	4.0	8.2	10.3	11.3	4.3	4.0	2.9	2.2	3.6	18.0
$3,000 under $4,000	0.1	0.0	0.5	1.0	4.4	5.5	19.0	10.8	7.2	2.3	2.4	3.6	3.2	9.2	18.2	18.7
$4,000 under $5,000	0.5	0.3	0.2	0.3	0.5	0.3	8.3	1.7	7.6	7.2	6.7	2.7	9.7	5.1	28.1	(*)
$5,000 under $6,000	0.6	0.5	2.2	2.0	0.8	0.8	13.3	9.0	3.7	2.3	3.7	2.4	29.6	(*)	13.2	33.4
$6,000 under $7,000	3.6	3.7	3.4	3.1	3.8	8.6	4.5	4.4	4.7	3.2	4.3	2.7	1.1	16.7	5.7	20.8
$7,000 under $8,000	0.7	0.4	0.4	0.2	3.5	3.3	0.5	4.0	1.1	7.7	3.5	2.6	14.8	1.6	4.9	13.8
$8,000 under $9,000	5.1	5.1	5.5	5.5	8.0	9.8	2.0	1.5	7.3	1.3	6.3	6.1	0.1	19.6	12.2	7.9
$9,000 under $10,000	5.2	5.2	5.4	6.1	5.4	5.7	2.5	3.0	3.9	4.0	5.7	9.1	0.9	(*)	9.9	21.9
$10,000 under $11,000	2.3	2.3	1.7	1.7	0.9	0.1	3.8	0.4	1.2	6.5	5.4	9.6	13.1	20.0	31.7	13.9
$11,000 under $12,000	0.8	0.8	1.0	1.0	0.9	2.7	8.3	3.8	5.7	6.5	7.6	1.0	3.5	17.2	2.5	20.0
$12,000 under $13,000	0.6	0.6	1.2	1.1	0.2	1.1	6.5	10.1	3.0	5.3	1.0	5.9	14.7	14.6	2.0	21.9
$13,000 under $14,000	2.1	2.1	2.3	2.3	3.5	1.3	0.3	0.4	5.2	14.0	5.8	5.5	4.4	11.4	17.7	(*)
$14,000 under $15,000	3.9	3.9	4.5	4.1	0.5	3.1	4.9	1.5	9.7	9.3	0.1	12.4	3.2	10.7	9.1	12.3
$15,000 under $20,000	0.3	0.3	0.3	0.2	1.4	1.1	1.6	1.0	2.1	0.5	3.0	3.8	1.8	2.9	5.2	7.5
$20,000 under $25,000	1.1	1.2	1.1	1.5	1.0	1.3	2.1	1.3	2.5	5.3	8.1	12.0	1.7	3.7	12.7	19.1
$25,000 under $30,000	1.4	1.5	2.4	3.1	4.5	5.1	0.5	4.3	5.1	0.7	2.3	5.9	5.4	3.8	1.7	9.3
$30,000 under $50,000	0.3	0.5	0.8	0.1	0.2	0.3	0.3	3.8	1.3	1.3	1.8	2.0	0.6	0.8	0.9	4.7
$50,000 under $100,000	0.3	0.2	0.6	0.2	1.1	1.3	1.3	3.2	2.5	3.9	1.4	0.6	0.8	0.8	1.1	2.5
$100,000 under $200,000	0.2	0.4	0.1	0.5	0.9	0.4	0.8	3.0	3.1	10.7	4.4	9.4	0.5	1.5	(1)	1.0
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	0.3	(1)	0.1	(1)	0.9	0.3	0.8	0.9	0.2	1.1	0.8	3.0	1.5	1.5	0.1	1.2
No adjusted gross, income	23.9	0.2	22.5	4.8	7.6	1.5	0.3	5.1	33.0	10.2	16.6	15.2	(*)	6.4	16.2	1.3
$1 under $1,000	(*)	33.0	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
$1,000 under $2,000	6.3	6.1	6.6	5.2	20.4	28.2	(*)	0.1	(1)	7.2	6.9	14.5	(*)	(*)	(*)	(*)
$2,000 under $3,000	1.5	1.5	1.3	2.1	9.0	6.4	11.9	11.2	18.3	19.4	14.5	8.7	(*)	(*)	(*)	(*)
$3,000 under $4,000	0.1	(1)	(1)	0.1	1.0	0.1	16.4	15.7	2.8	4.9	3.8	12.2	9.1	28.8	(*)	14.3
$4,000 under $5,000	0.2	(1)	0.7	0.7	1.9	1.0	2.3	1.1	8.5	9.7	7.4	3.1	16.3	26.6	30.8	(*)
$5,000 under $6,000	1.5	1.4	2.7	2.6	0.7	1.4	11.9	9.9	0.6	2.4	4.6	0.1	30.9	(*)	23.2	(*)
$6,000 under $7,000	3.4	3.6	3.2	3.0	3.1	6.0	5.0	4.7	4.3	3.3	3.8	5.8	10.9	4.3	6.3	8.5
$7,000 under $8,000	0.4	0.1	0.7	(1)	4.5	4.2	0.5	6.3	1.5	6.8	2.6	4.8	15.2	0.1	0.7	28.5
$8,000 under $9,000	5.3	5.3	5.6	5.5	9.1	10.3	1.3	3.1	9.1	2.5	6.6	2.8	0.2	19.6	18.8	24.1
$9,000 under $10,000	5.5	5.5	5.7	6.4	5.5	6.4	1.1	2.0	2.6	1.2	6.6	10.9	2.7	(*)	10.1	30.6
$10,000 under $11,000	2.3	2.3	1.7	1.8	1.0	0.3	3.2	1.8	0.3	4.5	5.8	12.6	12.7	19.4	31.1	2.6
$11,000 under $12,000	0.8	0.8	1.0	1.1	1.2	2.9	8.3	1.1	5.0	6.2	8.1	0.8	3.3	15.9	2.7	21.0
$12,000 under $13,000	0.6	0.6	1.2	1.2	0.1	1.3	6.3	9.7	2.6	6.2	1.2	8.5	14.5	14.4	2.3	23.4
$13,000 under $14,000	2.1	2.1	2.3	2.3	3.1	1.0	0.8	0.8	4.5	12.8	5.8	3.7	4.7	11.6	18.7	(*)
$14,000 under $15,000	3.9	3.9	4.4	4.0	1.0	3.8	4.7	0.5	8.8	8.6	0.7	14.7	3.8	9.7	9.0	12.3
$15,000 under $20,000	0.3	0.3	0.4	0.3	1.4	1.2	1.3	2.5	2.2	0.6	3.4	5.0	2.0	2.4	6.2	8.0
$20,000 under $25,000	1.0	1.1	1.0	1.4	1.0	1.5	2.1	3.2	2.5	5.4	8.8	15.6	1.1	3.5	11.6	19.6
$25,000 under $30,000	1.4	1.5	2.4	3.2	4.4	5.1	0.1	5.3	5.5	(1)	2.6	6.5	5.6	3.2	1.3	9.7
$30,000 under $50,000	0.3	0.6	0.8	0.1	0.2	0.3	(1)	4.5	1.1	2.3	1.8	2.0	0.3	0.5	1.2	4.5
$50,000 under $100,000	0.3	0.2	0.5	0.2	1.1	1.3	2.0	(1)	2.5	4.0	1.3	0.2	0.7	0.9	1.2	2.8
$100,000 under $200,000	0.2	0.4	0.1	0.6	0.9	0.4	0.5	3.0	3.1	10.7	4.1	8.9	0.5	1.4	(1)	1.1
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nontaxable returns, total	1.2	0.1	1.5	0.8	2.6	0.7	0.9	1.8	2.9	4.9	1.7	(1)	25.9	32.3	7.3	1.2
Returns under $5,000	0.6	(1)	1.0	0.3	0.3	0.3	1.1	2.6	1.6	0.2	0.9	0.6	4.2	2.6	9.5	2.3
$5,000 under $10,000	1.0	0.9	1.0	1.1	0.5	2.1	1.4	1.8	1.4	3.2	0.4	0.1	7.7	24.4	3.2	1.9
$10,000 under $15,000	0.3	0.6	0.7	0.8	0.7	(1)	4.8	3.2	0.7	4.9	0.4	3.9	4.5	2.0	1.9	3.9
$15,000 or more	0.1	0.1	0.2	0.1	0.1	(1)	1.4	1.2	1.1	0.5	3.6	4.1	0.5	0.4	0.8	1.7

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)--Continued															
	Small business Corporations				Sales of capital assets				Capital gain distributions not reported on schedule D		Sales of property other than capital assets				Dividends in adjusted gross income	
	Net profit		Net loss		Net gain		Net loss				Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	0.5	0.9	5.7	4.6	2.2	0.2	1.0	2.9	5.8	0.8	6.3	5.2	5.1	4.8	0.7	0.4
No adjusted gross income	(*)	17.0	24.0	24.5	6.1	4.8	(*)	(*)	(*)	(*)	5.4	8.9	0.5	21.1	15.6	7.0
$1 under $1,000	(*)	28.7	(*)	27.2	5.1	0.7	16.9	(*)	6.0	16.1	12.3	29.6	2.7	15.7	23.1	31.5
$1,000 under $2,000	0.4	(*)	(*)	(*)	4.6	4.6	16.6	27.4	26.4	(*)	6.5	9.6	34.9	(*)	1.9	0.8
$2,000 under $3,000	(*)	(*)	14.4	21.4	21.8	1.7	25.5	(*)	(*)	(*)	27.4	13.7	17.2	5.9	8.5	4.5
$3,000 under $4,000	13.7	(*)	(*)	(*)	18.5	12.2	12.3	(*)	34.7	1.4	0.2	21.9	6.7	33.7	7.8	15.1
$4,000 under $5,000	31.5	10.1	9.8	(*)	14.4	10.9	4.1	10.2	15.7	(*)	(*)	(*)	14.6	33.0	1.1	0.6
$5,000 under $6,000	16.5	(*)	(*)	(*)	9.6	0.9	9.3	9.5	24.6	(*)	21.4	4.1	(*)	(*)	15.7	14.1
$6,000 under $7,000	(*)	(*)	16.9	28.7	6.7	3.1	25.0	29.1	17.9	(*)	(*)	24.9	31.9	(*)	4.4	18.1
$7,000 under $8,000	6.4	(*)	10.5	22.0	10.8	28.5	11.8	19.4	(*)	29.2	4.5	14.4	3.6	28.6	0.8	3.9
$8,000 under $9,000	(*)	(*)	29.3	12.5	11.6	23.9	10.5	6.5	10.3	(*)	0.3	11.3	(*)	(*)	4.8	5.8
$9,000 under $10,000	(*)	(*)	31.3	23.1	14.1	10.9	17.8	20.1	1.4	34.4	17.9	18.1	30.2	(*)	3.3	10.2
$10,000 under $11,000	(*)	(*)	19.2	(*)	2.8	2.7	14.0	20.6	8.7	23.2	24.8	33.4	13.2	11.3	4.1	12.5
$11,000 under $12,000	29.8	(*)	8.9	(*)	8.4	9.0	6.2	4.4	26.8	23.7	24.2	32.8	1.6	13.5	4.7	1.6
$12,000 under $13,000	17.8	17.7	32.3	(*)	0.7	0.5	0.4	12.0	4.1	34.1	1.5	14.1	14.9	26.1	4.0	11.6
$13,000 under $14,000	(*)	(*)	(*)	(*)	1.3	15.2	1.4	2.7	4.4	(*)	3.0	17.7	6.8	15.9	10.4	11.9
$14,000 under $15,000	(*)	19.6	18.7	13.4	3.4	4.3	10.9	18.7	15.8	30.3	8.2	13.8	25.7	22.3	8.5	5.8
$15,000 under $20,000	4.7	2.3	1.9	0.4	1.7	6.4	0.4	0.3	2.2	18.4	3.3	4.7	10.7	19.5	1.0	0.6
$20,000 under $25,000	16.9	13.3	7.6	23.1	4.5	2.6	2.2	5.6	8.2	7.4	10.6	25.4	5.8	4.2	0.4	2.2
$25,000 under $30,000	7.2	3.9	12.9	16.8	0.1	0.7	1.1	6.8	3.9	21.6	3.9	28.7	2.1	19.0	1.8	2.4
$30,000 under $50,000	9.4	6.3	7.8	6.0	0.3	4.3	4.2	6.4	2.4	20.0	6.0	0.6	1.9	31.5	0.9	0.5
$50,000 under $100,000	2.2	3.4	3.8	3.7	(2)	1.9	0.2	0.7	0.5	21.9	4.9	0.9	11.5	25.6	0.3	0.4
$100,000 under $200,000	5.0	2.3	1.2	1.0	0.4	0.3	2.0	1.2	10.9	(*)	0.9	0.4	0.7	2.8	0.1	0.2
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	0.8	1.4	0.9	1.0	1.3	0.1	2.2	1.9	4.5	0.9	6.0	6.1	2.7	2.2	1.4	0.0
No adjusted gross income	0.8	4.2	3.6	7.1	18.3	2.7	(*)	(*)	(*)	(*)	(*)	16.4	(*)	30.6	26.9	2.6
$1 under $1,000	(*)	(*)	(1)	0.0	(*)	21.3	-	-	-	-	-	-	0.0	0.0	(*)	9.7
$1,000 under $2,000	(*)	(*)	(1)	0.0	(*)	(*)	(*)	(*)	(*)	(*)	(*)	16.5	(*)	(*)	(*)	33.3
$2,000 under $3,000	(*)	(*)	(*)	(*)	29.2	4.1	(*)	23.7	(*)	14.8	23.0	26.8	(*)	33.4	21.7	14.6
$3,000 under $4,000	27.3	(*)	(*)	(*)	18.8	(*)	10.7	30.9	23.4	27.5	3.1	(*)	12.4	(*)	11.2	18.7
$4,000 under $5,000	30.8	9.9	22.9	(*)	14.4	5.5	24.1	(*)	29.1	23.6	(*)	(*)	30.6	(*)	4.0	2.0
$5,000 under $6,000	(*)	(*)	(*)	(*)	8.5	2.0	5.3	5.2	24.0	(*)	3.2	(*)	(*)	(*)	16.3	12.9
$6,000 under $7,000	(*)	(*)	(*)	(*)	6.6	3.5	30.9	27.1	19.1	(*)	(*)	(*)	22.9	2.4	2.8	9.0
$7,000 under $8,000	4.9	(*)	2.0	(*)	10.0	29.9	15.1	21.0	(*)	29.6	6.7	12.7	1.9	28.0	2.6	7.0
$8,000 under $9,000	(*)	(*)	30.3	22.5	13.5	23.1	13.2	5.3	9.6	(*)	2.1	17.2	(*)	(*)	6.3	14.9
$9,000 under $10,000	(*)	(*)	(*)	32.0	12.6	10.9	17.3	18.3	1.8	34.2	12.0	21.2	30.0	(*)	1.9	15.9
$10,000 under $11,000	(*)	(*)	22.8	(*)	3.6	8.4	14.5	21.6	8.6	23.2	24.0	(*)	14.0	11.8	5.4	13.7
$11,000 under $12,000	27.5	(*)	9.0	(*)	8.6	9.9	6.9	5.1	26.8	23.7	23.9	(*)	6.4	16.6	5.1	3.5
$12,000 under $13,000	17.5	15.4	32.3	(*)	0.3	1.0	0.6	12.6	4.1	34.1	0.6	22.6	15.0	25.1	3.8	11.6
$13,000 under $14,000	(*)	(*)	(*)	(*)	1.3	15.1	1.6	2.5	4.6	(*)	1.2	16.3	3.3	(*)	10.2	8.0
$14,000 under $15,000	(*)	19.6	18.3	21.6	3.4	3.9	10.7	18.5	15.8	30.3	10.3	11.1	24.7	22.4	8.8	5.7
$15,000 under $20,000	4.8	2.4	2.7	4.1	1.8	5.9	0.2	0.1	2.7	19.2	3.2	5.1	10.4	22.6	0.8	1.2
$20,000 under $25,000	17.1	14.5	7.2	21.8	4.4	2.8	2.3	5.7	8.2	7.4	10.4	26.7	8.5	1.7	0.5	2.7
$25,000 under $30,000	7.2	3.8	14.5	28.6	0.2	0.7	1.1	6.8	3.9	21.6	4.0	27.6	1.2	18.2	1.7	2.0
$30,000 under $50,000	9.3	6.4	9.4	(1)	0.5	4.8	4.0	6.2	2.4	20.0	5.6	0.7	1.9	31.7	1.0	0.7
$50,000 under $100,000	2.1	3.5	4.5	4.5	(1)	1.9	0.1	0.7	0.5	21.9	4.8	0.2	11.4	25.4	0.3	0.3
$100,000 under $200,000	5.2	2.4	1.6	3.0	0.4	0.4	2.0	1.2	10.9	(*)	0.8	0.5	1.0	2.7	0.1	0.3
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total nontaxable returns	4.7	20.1	28.1	12.2	8.2	4.0	10.0	9.7	15.9	0.7	7.5	0.6	10.2	13.6	5.0	8.1
Returns under $5,000	18.4	14.0	21.7	17.4	12.8	5.5	7.8	6.8	12.2	24.8	0.6	2.4	1.3	14.0	1.5	3.0
$5,000 under $10,000	22.4	20.3	9.7	9.8	3.8	9.6	6.9	4.2	6.2	21.3	7.8	3.0	17.9	32.0	4.1	2.8
$10,000 under $15,000	5.2	18.7	17.9	6.5	1.4	0.2	0.8	2.5	5.3	32.8	13.7	12.6	3.3	1.2	0.5	5.6
$15,000 or more	1.6	0.2	5.6	1.6	0.3	1.6	1.4	3.3	1.9	4.8	5.3	5.9	4.1	14.3	0.2	0.2

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)--Continued															
	Interest received		Pensions and annuities in adjusted gross income		Rents				Royalties				Estates and trusts			
					Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	0.1	0.2	0.2	1.3	2.1	2.1	3.5	2.9	0.2	0.7	9.7	14.3	2.1	6.6	29.9	15.1
No adjusted gross income	0.9	5.6	(*)	2.2	6.7	2.8	3.1	5.8	0.5	14.4	(*)	33.9	7.3	9.8	(*)	20.8
$1 under $1,000	0.1	12.0	13.6	31.3	27.1	20.9	0.9	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)
$1,000 under $2,000	0.8	5.1	12.7	14.5	11.0	14.8	0.6	(*)	(*)	8.4	(*)	(*)	3.5	6.4	(*)	(*)
$2,000 under $3,000	3.3	0.8	2.1	3.5	0.3	10.2	12.4	16.4	18.8	(*)	-	-	5.9	14.0	(*)	(*)
$3,000 under $4,000	3.7	2.9	3.5	2.1	7.1	10.6	10.8	17.3	13.2	(*)	(*)	(*)	14.7	(*)	2.3	(*)
$4,000 under $5,000	2.2	3.1	5.1	8.1	6.1	2.1	6.0	5.6	7.1	15.4	(*)	(*)	32.0	22.7	(*)	(*)
$5,000 under $6,000	4.7	7.0	16.4	16.0	3.7	2.0	11.0	4.8	(*)	(*)	(*)	22.3	(*)	(*)	(*)	(*)
$6,000 under $7,000	1.9	18.6	1.2	0.8	13.1	9.5	14.0	9.1	3.1	(*)	(*)	(*)	18.5	15.6	(*)	(*)
$7,000 under $8,000	0.8	2.1	9.9	7.7	2.7	27.9	4.5	7.2	16.9	9.1	(*)	(*)	20.5	(*)	(*)	(*)
$8,000 under $9,000	0.7	4.4	8.3	2.8	0.4	14.1	7.3	7.7	(*)	(*)	(*)	22.0	13.0	25.3	(*)	(*)
$9,000 under $10,000	1.9	1.9	12.6	14.0	3.0	13.0	20.0	16.7	(*)	25.2	5.3	(*)	25.0	12.8	(*)	(*)
$10,000 under $11,000	1.8	10.1	7.9	14.1	13.9	18.6	9.4	17.9	14.4	28.3	8.1	(*)	15.6	27.7	(*)	(*)
$11,000 under $12,000	0.8	5.9	4.2	1.1	8.6	5.4	1.7	4.8	19.6	28.9	(*)	(*)	9.4	23.0	(*)	(*)
$12,000 under $13,000	0.1	0.5	2.8	11.8	0.8	22.3	7.7	8.4	(*)	(*)	(*)	(*)	1.1	6.4	(*)	(*)
$13,000 under $14,000	4.6	3.9	11.0	17.6	5.8	6.0	0.6	2.6	9.1	(*)	(*)	7.7	18.4	17.3	(*)	(*)
$14,000 under $15,000	3.9	2.8	4.2	21.0	10.0	18.3	4.8	3.3	31.8	(*)	(*)	(*)	0.3	12.4	(*)	(*)
$15,000 under $20,000	0.3	1.9	1.9	8.8	0.4	4.1	3.0	3.5	3.7	13.0	20.6	(*)	7.2	1.9	22.4	(*)
$20,000 under $25,000	0.1	1.0	3.4	3.7	3.8	10.7	1.2	7.9	3.3	4.1	2.5	5.5	11.9	8.8	21.1	33.4
$25,000 under $30,000	1.1	1.6	6.6	14.7	0.2	1.4	7.0	9.8	5.1	16.4	32.1	(*)	4.8	33.7	(*)	28.3
$30,000 under $50,000	0.1	6.3	9.4	1.4	1.2	1.9	4.9	4.2	3.8	2.4	25.1	11.6	12.4	2.8	2.5	16.8
$50,000 under $100,000	0.3	0.3	1.0	1.9	4.5	8.2	4.4	1.9	4.3	1.7	3.4	18.9	0.7	5.2	17.8	(*)
$100,000 under $200,000	0.4	1.8	2.2	0.8	0.1	1.6	0.7	2.7	0.6	0.9	8.0	11.0	3.8	4.8	8.8	26.8
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	0.2	0.1	0.8	2.2	0.3	1.1	3.6	2.1	4.1	2.0	5.6	8.5	2.7	5.7	23.8	5.5
No adjusted gross income	17.4	6.8	(*)	(*)	(*)	33.4	(*)	30.5	(*)	16.3	23.8	12.1	17.3	14.9	(*)	(*)
$1 under $1,000	(*)	23.1	-	-	-	-	(*)	(*)	-	-	-	-	-	-	-	-
$1,000 under $2,000	1.4	11.5	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.1	-	-	0.0	8.4	-	-
$2,000 under $3,000	2.4	6.3	10.4	12.7	18.1	9.8	11.8	34.1	6.9	(*)	-	-	1.4	6.6	-	-
$3,000 under $4,000	3.6	0.1	2.4	1.3	6.2	4.3	0.9	(*)	5.9	(*)	(*)	(*)	13.9	31.2	5.0	(*)
$4,000 under $5,000	3.2	1.1	6.6	13.0	1.4	13.9	1.8	16.2	8.1	26.7	-	-	(*)	5.2	(*)	(*)
$5,000 under $6,000	4.6	7.4	11.1	7.5	1.5	3.6	15.8	0.9	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$6,000 under $7,000	2.5	21.0	0.4	2.7	15.7	14.3	5.6	11.3	17.2	(*)	(*)	7.9	31.2	2.4	(*)	(*)
$7,000 under $8,000	1.0	3.3	9.3	4.9	1.4	28.9	5.7	5.5	20.4	8.8	(*)	(*)	12.1	(*)	(*)	(*)
$8,000 under $9,000	1.1	4.0	10.6	3.8	3.0	25.0	6.5	3.7	(*)	(*)	(*)	22.0	11.6	26.2	(*)	(*)
$9,000 under $10,000	2.2	3.8	12.6	14.2	2.9	12.4	21.8	21.9	(*)	25.8	6.0	(*)	24.7	12.8	(*)	(*)
$10,000 under $11,000	2.0	12.0	8.8	15.7	13.1	17.1	8.8	20.3	15.5	28.2	(*)	(*)	29.4	32.7	(*)	(*)
$11,000 under $12,000	0.8	6.0	4.4	1.1	8.6	5.0	1.9	6.3	19.6	28.9	(*)	(*)	9.7	22.8	(*)	(*)
$12,000 under $13,000	0.2	0.4	1.3	13.1	0.5	23.2	7.4	8.4	(*)	(*)	(*)	(*)	1.1	6.4	(*)	(*)
$13,000 under $14,000	4.7	4.0	11.0	17.6	5.8	5.6	0.6	2.8	9.1	(*)	(*)	7.7	19.6	18.0	(*)	(*)
$14,000 under $15,000	3.9	2.1	5.4	21.2	10.5	24.4	4.8	3.6	31.7	(*)	(*)	(*)	1.3	12.7	(*)	(*)
$15,000 under $20,000	0.3	2.1	1.7	8.5	0.2	4.2	2.9	3.7	4.2	15.0	21.0	(*)	7.2	1.8	22.2	(*)
$20,000 under $25,000	(1)	0.8	3.4	3.6	3.6	10.1	1.5	6.5	3.0	3.6	1.9	0.2	12.4	9.3	21.2	32.9
$25,000 under $30,000	1.1	2.0	6.2	13.9	0.2	1.7	7.2	11.7	5.5	17.1	32.1	(*)	4.3	33.5	(*)	28.3
$30,000 under $50,000	(1)	7.2	9.4	1.2	1.3	2.2	5.0	4.3	4.3	1.7	24.6	11.3	12.8	2.5	2.5	17.1
$50,000 under $100,000	0.4	0.4	1.1	2.3	4.5	8.2	4.4	2.0	4.3	2.4	2.9	20.0	0.5	5.5	17.8	(*)
$100,000 under $200,000	0.4	1.9	2.1	0.6	0.3	1.8	0.5	2.9	0.4	1.0	8.0	11.0	3.9	5.1	9.2	27.0
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Nontaxable returns, total	0.7	2.6	3.9	3.7	12.1	8.4	3.1	6.7	18.8	15.7	(*)	(*)	2.2	24.6	(*)	30.7
Returns under $5,000	0.8	1.2	4.7	4.6	7.6	1.6	1.6	3.1	15.9	3.8	(*)	(*)	5.0	13.3	(*)	20.6
Returns $5,000 under $10,000	0.1	2.2	5.4	4.1	0.5	2.3	11.4	7.5	9.0	20.0	14.7	(*)	14.9	12.7	(*)	13.7
Returns $10,000 under $15,000	0.9	0.9	2.0	6.6	2.3	3.4	0.9	1.3	9.8	16.5	(*)	(*)	4.8	16.0	5.8	(*)
Returns $15,000 or more	0.2	1.5	1.8	1.4	1.1	3.7	0.9	1.7	1.5	2.1	7.0	5.4	6.4	3.2	18.7	16.5

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)--Continued																	
	State income tax refunds		Alimony		Other income (net)		Statutory adjustments										Total deductions	
							Total		Sick pay exclusion		Moving expense deduction		Employee business expense		Self-employed retirement deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	1.2	3.9	2.1	21.7	2.5	1.9	0.3	1.6	0.5	7.1	4.4	1.2	0.4	0.2	1.7	0.4	0.0	0.0
No adjusted gross income	0.7	17.9	(*)	(*)	10.6	1.8	21.9	0.4	31.1	24.5	(*)	(*)	18.8	21.8	11.6	12.3	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	1.5	(*)	15.6	15.4	21.7	19.7	18.4	(*)	9.9	8.5	(*)	(*)	0.8	0.9
$1,000 under $2,000	(1)	29.4	(*)	(*)	2.7	21.5	0.3	0.6	(*)	12.7	29.2	1.8	20.6	10.5	(*)	(*)	3.6	3.5
$2,000 under $3,000	5.8	28.8	11.4	1.2	4.1	(1)	0.3	7.4	0.9	(*)	(*)	(*)	11.1	0.7	(*)	(*)	1.6	1.1
$3,000 under $4,000	16.7	(*)	(*)	10.2	1.3	(*)	1.5	25.2	1.5	30.2	(*)	(*)	18.8	(*)	19.6	8.8	0.1	0.9
$4,000 under $5,000	8.0	3.6	(*)	0.4	18.8	(*)	0.5	4.5	32.1	(*)	11.1	0.8	9.0	9.7	3.0	4.5	0.5	1.2
$5,000 under $6,000	25.3	20.7	34.3	26.5	6.0	1.2	8.6	11.6	14.1	28.8	5.7	23.1	5.3	2.3	11.7	5.3	0.6	0.6
$6,000 under $7,000	10.0	3.7	(*)	(*)	9.7	(*)	5.7	0.1	5.4	28.5	0.2	17.7	11.9	11.9	24.6	27.5	3.7	3.9
$7,000 under $8,000	0.2	0.2	11.5	(*)	4.0	(*)	12.2	18.5	3.4	28.0	7.0	9.8	15.1	17.7	19.3	14.2	0.7	2.5
$8,000 under $9,000	11.3	1.7	22.0	14.3	16.3	29.8	8.2	6.4	7.0	8.6	4.5	18.7	10.5	9.5	0.8	3.2	5.1	5.7
$9,000 under $10,000	18.6	23.4	12.8	(*)	9.9	14.6	7.0	9.7	4.9	26.3	11.8	(*)	10.7	13.7	25.3	8.3	5.2	5.9
$10,000 under $11,000	3.5	0.9	(*)	(*)	2.7	8.3	1.1	3.7	0.9	4.6	0.9	4.1	2.2	4.8	11.0	8.5	2.3	1.9
$11,000 under $12,000	6.8	11.4	12.2	(*)	2.3	3.8	2.1	6.0	13.7	0.4	1.7	3.3	0.6	8.4	3.9	6.8	0.8	0.2
$12,000 under $13,000	2.2	2.3	(*)	(*)	4.8	4.8	5.6	3.1	1.6	0.7	6.9	5.9	9.2	3.8	33.4	25.3	0.6	0.2
$13,000 under $14,000	10.6	1.0	(*)	(*)	0.5	9.8	2.7	11.9	2.1	(*)	13.9	20.5	2.3	16.1	0.8	25.9	2.1	2.2
$14,000 under $15,000	4.8	4.2	(*)	(*)	10.7	2.2	4.9	3.3	13.7	25.6	5.7	4.4	7.9	10.3	12.6	6.8	3.9	4.3
$15,000 under $20,000	2.9	1.3	23.6	14.1	7.6	1.6	1.8	3.6	6.3	0.4	5.6	10.3	0.3	2.7	2.9	3.2	0.3	0.4
$20,000 under $25,000	0.7	3.7	12.5	(*)	1.1	2.6	0.7	1.3	3.2	6.8	7.6	13.5	1.9	0.3	0.5	1.5	1.1	1.9
$25,000 under $30,000	3.0	7.9	29.1	(*)	0.7	5.7	2.1	0.4	7.1	9.5	9.4	14.0	0.1	5.3	4.5	7.3	1.4	2.6
$30,000 under $50,000	0.9	2.7	1.3	0.8	0.2	3.9	1.1	2.3	20.5	26.6	0.3	1.8	0.2	4.6	1.6	3.0	0.3	0.2
$50,000 under $100,000	2.3	1.5	4.0	11.5	1.5	19.2	0.5	1.1	14.9	12.7	9.7	15.9	0.5	1.1	1.9	2.3	0.3	0.8
$100,000 under $200,000	1.9	6.4	25.2	34.4	0.4	0.6	0.4	1.6	10.1	6.7	7.3	17.1	1.3	0.3	1.5	2.7	0.2	1.8
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
Taxable returns, total	1.3	3.2	3.2	21.5	3.4	4.4	0.5	0.7	2.6	1.9	5.1	1.4	1.1	0.9	1.9	0.5	0.3	0.1
No adjusted gross income	(*)	(*)	0.0	0.0	33.6	8.1	3.6	2.7	62.5	(*)	(*)	(*)	12.3	4.3	16.7	2.4	-	-
$1 under $1,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	(*)	(*)
$1,000 under $2,000	(*)	28.5	(*)	(*)	10.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	6.3	4.8
$2,000 under $3,000	12.0	7.1	(*)	(*)	3.5	1.9	8.3	32.8	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1.5	1.2
$3,000 under $4,000	17.2	(*)	(*)	11.5	0.8	(*)	11.3	3.8	22.2	9.5	(*)	(*)	10.9	16.6	(*)	(*)	0.1	0.0
$4,000 under $5,000	13.7	8.6	(*)	0.4	21.2	(*)	0.4	7.4	20.7	27.2	12.8	6.8	2.8	0.2	11.5	2.5	0.2	0.4
$5,000 under $6,000	26.8	26.6	27.6	26.4	7.0	0.1	11.7	10.8	13.1	16.0	11.2	32.5	10.8	5.0	6.6	7.8	1.5	1.0
$6,000 under $7,000	10.9	4.0	(*)	(*)	9.9	(*)	3.0	3.2	1.5	26.1	2.2	11.9	6.2	6.4	24.8	29.3	3.4	4.2
$7,000 under $8,000	0.5	0.4	11.2	(*)	6.2	(*)	10.8	19.0	3.9	27.6	6.9	9.7	12.9	18.6	23.2	15.0	0.4	0.8
$8,000 under $9,000	12.1	4.0	22.0	14.3	14.3	25.7	7.8	5.1	8.0	6.9	5.2	19.8	10.1	8.1	2.2	0.0	5.3	6.4
$9,000 under $10,000	18.6	23.8	12.9	(*)	10.3	14.5	6.8	8.9	4.9	26.3	11.0	34.0	10.4	13.0	25.1	8.9	5.5	7.3
$10,000 under $11,000	3.3	0.2	(*)	(*)	4.1	3.1	0.8	2.8	1.0	4.6	0.8	4.7	1.9	3.8	13.1	6.1	2.3	2.3
$11,000 under $12,000	6.9	11.4	12.2	(*)	2.3	3.9	2.0	6.0	13.4	0.1	1.8	3.2	0.6	8.3	4.3	5.1	0.8	0.3
$12,000 under $13,000	2.4	0.8	(*)	(*)	5.5	13.5	5.5	2.5	1.3	0.7	6.9	5.9	9.2	3.0	33.8	26.0	0.6	0.2
$13,000 under $14,000	10.7	1.0	(*)	(*)	0.4	9.8	2.7	11.7	2.1	(*)	13.9	20.5	2.3	15.8	0.4	25.8	2.1	2.4
$14,000 under $15,000	4.8	4.4	(*)	(*)	10.6	1.8	4.8	3.0	13.7	25.6	5.6	4.5	7.9	9.9	12.2	7.5	3.8	4.3
$15,000 under $20,000	3.0	1.4	23.6	14.0	7.5	0.7	1.8	3.6	6.3	0.4	5.7	10.4	0.3	2.7	3.1	3.4	0.3	0.5
$20,000 under $25,000	0.6	3.9	12.5	(*)	1.1	3.8	0.7	1.3	3.2	6.8	7.6	13.5	1.8	0.3	0.4	1.3	1.0	1.5
$25,000 under $30,000	3.2	3.8	29.1	(*)	0.8	5.7	2.1	0.4	7.1	9.5	9.3	14.0	0.1	5.4	4.5	7.3	1.4	2.6
$30,000 under $50,000	0.9	2.9	1.3	0.8	0.1	3.7	1.0	2.4	20.5	26.6	0.3	1.8	0.1	4.7	1.6	3.1	0.3	0.2
$50,000 under $100,000	2.3	0.8	4.4	7.0	1.4	19.1	0.5	1.1	14.9	12.7	9.7	15.9	0.5	1.1	1.9	2.3	0.3	0.6
$100,000 under $200,000	2.1	6.4	25.2	34.4	0.3	0.8	0.4	1.2	10.3	3.1	6.9	15.2	1.2	0.8	1.5	2.7	0.2	1.9
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
Nontaxable returns, total	0.3	18.7	(*)	24.7	3.3	11.8	2.7	4.5	26.2	20.2	12.0	3.8	12.9	8.5	3.9	17.1	1.1	0.9
Returns under $5,000	0.1	13.8	8.3	14.5	5.3	16.6	0.4	9.4	14.5	22.0	27.4	24.2	2.1	5.6	0.3	11.3	0.5	0.6
Returns $5,000 under $10,000	9.0	8.5	0.1	26.8	9.1	25.4	0.3	2.9	2.7	0.6	3.7	12.6	0.1	2.0	6.7	1.2	0.9	1.2
Returns $10,000 under $15,000	2.5	3.7	0.5	(*)	2.0	3.0	0.2	1.9	0.3	2.2	0.4	6.8	0.3	3.6	2.3	2.7	0.3	0.7
Returns $15,000 or more	1.8	1.3	10.8	7.7	3.0	1.3	1.1	1.4	5.3	2.8	5.6	9.2	0.3	0.1	0.9	0.4	0.1	0.0

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME-Continued

Coefficient of variation for number of returns and amounts (Percent)--Continued

Size of adjusted gross income	Standard deduction						Itemized deductions		Exemptions		Returns with no taxable income	Taxable income		Tax before credits	Retirement income credit		Investment credit	
	Total		Low-income allowance		Percentage													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number	Amount		Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	0.3	0.2	0.5	0.4	0.3	0.3	0.5	0.1	(1)	0.4	1.0	0.2	0.1	0.2	1.8	1.9	0.8	0.4
No adjusted gross income	-	-	-	-	-	-	-	-	2.8	2.2	2.8	-	-	-	-	-	-	-
$1 under $1,000	0.8	0.9	0.8	0.9	(*)	(*)	6.2	5.4	0.8	0.6	0.8	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	3.3	2.7	3.2	2.7	(*)	(*)	15.5	23.1	3.6	2.3	3.1	6.0	12.0	11.3	(*)	(*)	(*)	(*)
$2,000 under $3,000	1.9	2.0	1.9	2.0	18.6	19.8	2.1	5.4	1.6	1.4	1.8	1.5	2.4	2.2	6.3	1.4	1.2	24.7
$3,000 under $4,000	0.2	0.1	(1)	0.0	26.9	27.6	1.5	3.4	0.1	0.5	1.5	0.3	0.2	0.2	12.5	4.2	4.3	0.7
$4,000 under $5,000	2.1	2.0	1.9	1.9	5.2	5.4	8.6	7.1	0.5	1.1	4.3	0.1	0.8	0.9	8.4	0.3	11.0	2.6
$5,000 under $6,000	1.2	0.7	0.2	0.1	23.5	20.4	1.1	2.3	0.6	0.6	8.1	1.1	1.2	1.2	10.5	9.2	0.6	0.8
$6,000 under $7,000	1.6	1.8	2.4	2.4	16.2	16.9	7.1	5.8	3.6	6.9	7.4	3.4	2.0	1.7	23.2	20.3	3.5	1.4
$7,000 under $8,000	0.3	0.3	0.6	0.5	6.5	7.5	1.9	4.4	0.7	0.1	27.0	0.3	0.1	0.0	11.8	(*)	6.5	1.0
$8,000 under $9,000	3.0	3.1	7.6	8.2	2.4	2.4	7.3	7.2	5.1	5.6	15.1	5.2	4.6	4.5	7.1	21.2	1.7	3.5
$9,000 under $10,000	3.6	4.1	-	-	3.6	4.1	6.5	6.8	5.2	6.8	(*)	5.5	4.3	3.9	17.4	27.0	4.9	5.1
$10,000 under $11,000	3.7	4.0	-	-	3.7	4.0	1.1	1.0	2.3	2.8	19.0	2.3	2.1	2.0	12.3	9.9	12.5	18.8
$11,000 under $12,000	2.2	2.0	-	-	2.2	2.0	0.2	0.5	0.8	2.2	7.5	0.8	0.5	0.5	27.8	23.9	2.0	16.7
$12,000 under $13,000	4.2	4.4	-	-	4.2	4.4	1.3	1.1	0.6	0.4	21.6	0.7	1.1	1.3	1.2	9.5	4.3	7.2
$13,000 under $14,000	1.7	1.9	-	-	1.7	1.9	2.2	2.3	2.1	2.0	(*)	2.1	2.0	2.0	13.3	21.9	7.4	1.5
$14,000 under $15,000	5.4	5.4	(1)	(1)	5.4	5.4	3.4	4.2	3.9	5.5	23.8	3.9	3.4	3.3	3.5	13.0	1.0	2.6
$15,000 under $20,000	0.3	0.5	-	-	0.3	0.5	0.5	0.5	0.3	1.2	23.9	0.3	0.1	(1)	10.4	4.8	0.5	4.7
$20,000 under $25,000	2.0	2.2	-	-	2.0	2.2	1.4	2.1	1.1	0.7	(*)	1.0	1.2	1.2	16.4	19.4	2.9	3.3
$25,000 under $30,000	8.2	8.5	-	-	8.2	8.5	2.0	2.9	1.4	1.4	4.8	1.4	1.3	1.4	5.6	5.2	5.4	4.9
$30,000 under $50,000	1.5	1.4	-	-	1.5	1.4	0.3	0.2	0.3	0.1	(*)	0.3	0.7	0.9	3.1	9.1	1.4	5.8
$50,000 under $100,000	2.4	2.6	-	-	2.4	2.6	0.3	0.8	0.3	0.4	11.4	0.3	0.1	(1)	8.2	10.3	1.2	5.7
$100,000 under $200,000	3.0	2.7	-	-	3.0	2.7	0.2	1.8	0.2	0.5	6.4	0.2	(1)	(1)	0.9	2.7	14.	4.1
$200,000 under $500,000	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Taxable returns, total	0.1	0.2	0.1	0.1	0.3	0.3	0.5	0.1	0.3	0.4	1.6	0.3	0.1	0.2	4.4	1.2	1.7	1.4
No adjusted gross income	-	-	-	-	-	-	-	-	23.9	19.8	23.9	-	-	-	-	-	-	-
$1 under $1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-
$1,000 under $2,000	6.4	5.0	5.9	4.9	(*)	(*)	1.0	3.7	6.3	6.4	(*)	6.3	12.6	12.0	-	-	-	-
$2,000 under $3,000	1.9	1.8	1.8	1.8	22.3	22.7	7.6	10.4	1.5	1.2	(*)	1.5	2.5	2.3	4.7	(*)	(*)	21.1
$3,000 under $4,000	0.1	0.3	0.1	0.3	26.9	27.6	1.1	1.5	0.1	(1)	(*)	(1)	0.1	(1)	7.9	3.5	7.7	11.7
$4,000 under $5,000	2.2	2.1	2.1	2.0	4.5	4.5	8.8	6.5	0.2	0.9	(*)	0.2	0.9	0.9	14.5	1.3	3.7	1.2
$5,000 under $6,000	2.2	1.7	1.2	1.1	23.7	20.7	0.5	0.1	1.5	1.5	(*)	1.5	1.4	1.4	0.2	4.7	0.2	2.4
$6,000 under $7,000	1.1	1.4	1.9	1.9	16.1	16.7	7.8	7.2	3.4	6.3	(*)	3.4	1.9	1.7	26.7	22.5	1.3	8.0
$7,000 under $8,000	0.2	0.2	0.5	0.4	6.5	7.5	1.2	1.5	0.4	0.3	(*)	0.4	0.1	(1)	5.4	25.9	7.6	3.1
$8,000 under $9,000	3.3	3.3	8.4	9.1	2.6	2.6	7.5	8.2	5.3	5.9	16.5	5.3	4.7	4.7	7.1	21.2	3.4	1.7
$9,000 under $10,000	3.6	4.0	-	-	3.6	4.0	7.1	9.0	5.5	7.3	27.8	5.5	4.3	3.9	17.4	27.0	5.7	9.2
$10,000 under $11,000	3.7	3.9	-	-	3.7	3.9	1.3	1.7	2.3	2.9	9.9	2.3	2.1	2.0	15.1	10.5	12.1	19.3
$11,000 under $12,000	2.2	2.0	-	-	2.2	2.0	0.2	0.3	0.8	2.2	(*)	0.8	0.5	0.5	27.8	23.9	2.2	20.1
$12,000 under $13,000	4.2	4.4	-	-	4.2	4.4	1.3	1.1	0.6	0.4	(*)	0.6	1.1	1.3	5.0	12.4	4.5	5.8
$13,000 under $14,000	1.8	1.9	-	-	1.8	1.9	2.3	2.5	2.1	2.1	(*)	2.1	2.0	2.0	13.3	21.9	6.1	11.2
$14,000 under $15,000	5.4	5.4	(1)	(1)	5.4	5.4	3.3	4.1	3.8	5.4	(*)	3.8	3.4	3.3	3.5	13.0	0.1	7.7
$15,000 under $20,000	0.3	0.5	-	-	0.3	0.5	0.5	0.6	0.3	1.2	26.5	0.3	(1)	(1)	10.6	4.9	0.4	4.4
$20,000 under $25,000	2.0	2.2	-	-	2.0	2.2	1.3	1.7	1.0	0.6	(*)	1.0	1.2	1.2	16.4	19.4	2.6	6.4
$25,000 under $30,000	8.4	8.7	-	-	8.4	8.7	2.0	2.8	1.4	1.4	7.6	1.4	1.3	1.4	4.3	5.6	5.7	9.4
$30,000 under $50,000	1.1	1.0	-	-	1.1	1.0	0.4	0.2	0.3	0.1	22.2	0.3	0.7	0.9	2.2	9.0	1.4	5.3
$50,000 under $100,000	2.6	2.7	-	-	2.6	2.7	0.3	0.6	0.3	0.4	21.6	0.3	0.1	(1)	8.2	10.3	1.1	6.7
$100,000 under $200,000	2.2	1.9	-	-	2.2	1.9	0.2	1.9	0.2	0.5	14.8	0.2	0.1	(1)	0.9	2.7	1.4	4.3
$200,000 under $500,000	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 or more	(2)	(2)	-	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Total non taxable returns	1.2	1.1	1.2	1.2	12.3	18.5	0.4	0.4	1.2	0.1	1.0	7.5	2.2	4.3	9.3	18.3	6.5	5.5
Returns under $5,000	0.9	0.8	0.8	0.7	9.0	7.6	3.0	(1)	0.6	0.2	1.0	0.1	0.3	0.3	1.0	1.0	6.6	2.2
Returns $5,000 under $10,000	0.6	0.7	0.4	0.4	1.1	1.1	1.4	1.6	1.0	1.4	0.1	1.0	0.5	0.4	0.7	4.8	0.6	0.8
Returns $10,000 under $15,000	0.1	0.1	(1)	(1)	0.1	0.1	0.5	0.9	0.3	(1)	7.4	0.3	0.7	0.8	8.2	4.3	5.6	7.0
Returns $15,000 or more	0.3	0.4	-	-	0.3	0.4	0.1	0.1	0.1	0.6	29.4	0.1	(1)	0.1	0.8	1.8	0.3	2.7

Footnotes at end of table.

Table 7C.--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)--Continued																	
	Foreign tax credit		Other tax credits		Total tax liability		Income tax after credits		Additional tax for tax preferences		Tax from recomputing prior-year investment credit		Self-employment tax		Social security taxes on tip income		Total tax payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	0.8	5.7	25.5	6.4	0.2	0.2	0.3	0.2	0.5	1.9	3.0	6.8	0.8	0.7	16.2	2.2	0.1	0.1
No adjusted gross income	-	-	-	-	7.5	0.8	-	-	23.9	5.0	4.3	7.0	7.4	2.9	-	-	4.3	2.8
$1 under $1,000	-	-	-	-	4.9	19.5	(*)	(*)	(*)	17.0	12.0	(*)	4.1	18.7	-	-	1.8	1.6
$1,000 under $2,000	(1)	23.0	-	-	6.3	5.8	6.3	12.0	(*)	27.5	(*)	(*)	2.9	1.1	(*)	(*)	4.0	2.8
$2,000 under $3,000	(*)	(*)	-	-	1.5	2.9	1.5	2.3	(*)	0.6	(*)	(*)	8.0	6.4	(*)	(*)	1.1	1.1
$3,000 under $4,000	(*)	(*)	-	-	0.5	0.8	0.0	0.1	(*)	(*)	(*)	12.3	8.6	8.6	30.4	10.6	0.1	2.3
$4,000 under $5,000	(*)	(*)	-	-	0.1	0.9	0.2	0.9	(*)	11.4	(*)	(*)	2.2	1.1	(*)	16.9	0.8	1.1
$5,000 under $6,000	(*)	(*)	-	-	1.5	1.2	1.5	1.4	17.1	27.9	10.5	15.2	3.5	1.7	(*)	(*)	1.4	1.3
$6,000 under $7,000	(*)	(*)	-	-	3.3	1.1	3.4	1.5	(*)	2.8	30.6	3.5	5.9	6.2	(*)	5.3	3.4	1.1
$7,000 under $8,000	34.2	(*)	-	-	0.5	0.1	0.4	0.1	(*)	26.5	(*)	(*)	2.9	0.1	(*)	(*)	0.3	0.4
$8,000 under $9,000	(*)	(*)	(*)	(*)	5.2	4.4	5.3	4.7	(*)	33.1	31.9	16.2	5.9	3.4	(*)	(*)	5.2	5.1
$9,000 under $10,000	(*)	(*)	(*)	(*)	5.4	3.6	5.5	3.9	-	6.4	19.0	(*)	4.9	6.9	33.0	(*)	5.5	6.1
$10,000 under $11,000	20.4	4.0	-	-	2.3	2.0	2.3	1.9	19.2	(*)	(*)	(*)	4.7	5.5	(*)	(*)	2.4	2.2
$11,000 under $12,000	18.6	(*)	(*)	(*)	0.8	0.4	0.8	0.5	22.2	10.9	34.0	(*)	2.4	5.1	(*)	15.5	0.9	0.5
$12,000 under $13,000	25.7	(*)	(*)	(*)	0.7	1.2	0.6	1.3	14.6	13.6	30.6	(*)	0.8	1.2	(*)	20.8	0.7	1.2
$13,000 under $14,000	27.4	(*)	(*)	(*)	2.1	2.0	2.1	2.0	(*)	(*)	10.4	(*)	0.8	2.0	11.8	(*)	2.2	1.9
$14,000 under $15,000	16.4	(*)	-	-	3.9	3.2	3.8	3.3	30.8	32.2	1.0	17.1	1.8	1.2	(*)	(*)	3.8	3.6
$15,000 under $20,000	5.1	19.9	(*)	(*)	0.3	(1)	0.3	(1)	10.1	10.9	8.1	24.1	0.3	0.4	28.4	2.3	0.3	(1)
$20,000 under $25,000	1.1	(*)	(*)	(*)	1.0	1.2	1.0	1.2	(*)	22.3	15.5	(*)	1.9	2.1	(1)	11.7	1.1	1.6
$25,000 under $30,000	16.5	34.7	(*)	(*)	1.4	1.2	1.4	1.3	5.4	25.7	4.6	25.8	3.6	4.8	(*)	(*)	1.4	2.6
$30,000 under $50,000	3.4	14.6	19.7	(*)	0.3	0.9	0.3	0.9	3.6	0.8	4.1	3.9	0.5	0.0	2.8	(*)	0.1	0.4
$50,000 under $100,000	1.3	10.1	21.2	(*)	0.3	(1)	0.3	(1)	2.3	4.8	0.4	20.3	0.4	0.7	(*)	(*)	0.3	0.3
$100,000 under $200,000	1.9	3.1	28.7	(*)	0.2	(1)	0.2	(1)	4.1	6.8	1.0	4.8	1.0	1.2	(*)	(*)	0.2	0.3
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Taxable returns, total	1.3	3.6	25.5	0.6	0.3	0.2	0.3	0.2	0.5	1.9	5.6	6.3	0.2	0.6	13.4	1.9	0.3	0.1
No adjusted gross income	-	-	-	-	23.9	5.5	-	-	23.9	5.0	7.2	23.2	(*)	(*)	-	-	30.5	9.3
$1 under $1,000	-	-	-	-	(*)	11.3	(*)	(*)	(*)	17.0	-	-	(*)	(*)	-	-	(*)	(*)
$1,000 under $2,000	-	-	-	-	6.3	7.5	6.3	12.0	(*)	27.5	0.0	0.0	19.4	23.4	(*)	(*)	5.8	6.1
$2,000 under $3,000	(*)	(*)	-	-	1.5	3.1	1.5	2.3	(*)	0.6	(*)	(*)	21.9	16.8	(*)	(*)	1.5	0.9
$3,000 under $4,000	-	-	-	-	0.1	0.3	0.0	0.1	(*)	(*)	(*)	(*)	6.2	5.0	30.4	10.6	0.1	0.4
$4,000 under $5,000	34.2	(*)	-	-	0.2	0.7	0.2	0.9	(*)	11.4	(*)	(*)	1.2	3.0	(*)	16.2	0.1	0.3
$5,000 under $6,000	4.0	(*)	-	-	1.5	1.1	1.5	1.4	17.1	27.9	7.7	14.9	5.2	4.9	(*)	(*)	1.8	1.2
$6,000 under $7,000	(*)	(*)	-	-	3.4	1.2	3.4	1.5	(*)	2.8	(*)	15.1	5.0	4.9	(*)	5.3	3.4	1.2
$7,000 under $8,000	8.2	(*)	-	-	0.4	0.0	0.4	0.1	(*)	26.5	(*)	(*)	3.9	0.8	(*)	(*)	0.0	0.2
$8,000 under $9,000	(*)	(*)	(*)	(*)	5.3	4.4	5.3	4.7	(*)	33.1	(*)	30.6	5.3	2.4	(*)	(*)	5.4	5.1
$9,000 under $10,000	(*)	(*)	(*)	(*)	5.5	3.6	5.5	3.9	0.0	6.4	(*)	(*)	4.7	7.0	33.0	(*)	5.7	6.2
$10,000 under $11,000	(*)	(*)	-	-	2.3	2.0	2.3	1.9	19.2	(*)	(*)	(*)	4.5	5.3	(*)	(*)	2.5	2.3
$11,000 under $12,000	18.6	(*)	(*)	(*)	0.8	0.4	0.8	0.5	22.2	10.9	(*)	(*)	2.5	5.2	(*)	15.5	0.9	0.5
$12,000 under $13,000	25.7	(*)	(*)	(*)	0.6	1.2	0.6	1.3	14.6	13.6	32.6	(*)	0.4	1.7	(*)	20.8	0.7	1.2
$13,000 under $14,000	26.5	(*)	(*)	(*)	2.1	2.0	2.1	2.0	(*)	(*)	8.1	34.2	0.4	2.5	11.8	(*)	2.2	1.9
$14,000 under $15,000	16.4	(*)	-	-	3.8	3.2	3.8	3.3	30.8	32.2	5.4	(*)	1.3	1.7	(*)	(*)	3.8	3.6
$15,000 under $20,000	1.7	1.5	(*)	(*)	0.3	0.0	0.3	(1)	10.1	10.9	9.4	25.6	0.3	0.4	28.4	2.3	0.3	0.0
$20,000 under $25,000	0.8	24.8	(*)	(*)	1.0	1.2	1.0	1.2	(*)	22.3	13.4	3.6	2.0	2.2	0.0	11.7	1.0	1.6
$25,000 under $30,000	16.5	34.7	(*)	(*)	1.4	1.2	1.4	1.3	5.4	25.7	4.2	23.6	3.6	4.8	(*)	(*)	1.4	2.6
$30,000 under $50,000	2.8	24.6	19.7	(*)	0.3	0.9	0.3	0.9	3.6	0.8	4.7	6.2	0.4	0.1	2.8	(*)	0.2	0.4
$50,000 under $100,000	1.2	13.6	21.2	(*)	0.3	(1)	0.3	(1)	2.3	4.8	0.6	20.5	0.4	0.8	(*)	(*)	0.3	0.3
$100,000 under $200,000	2.0	9.1	30.8	10.5	0.2	(1)	0.2	(1)	4.1	6.8	1.0	4.8	1.1	1.2	(*)	(*)	0.2	0.3
$200,000 under $500,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 under $1,000,000	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
$1,000,000 or more	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)
Total, nontaxable returns	4.8	26.3	(*)	(*)	3.1	1.3	-	-	-	-	6.3	8.5	3.0	1.6	(*)	8.5	1.8	0.6
Returns under $5,000	16.7	(*)	-	-	0.3	0.3	(1)	0.3	16.3	1.8	6.3	7.0	0.7	0.7	(*)	(*)	0.9	0.5
Returns $5,000 under $10,000	9.5	(*)	4.6	(*)	1.1	0.3	1.1	0.4	(*)	9.1	10.0	20.7	2.3	2.1	(*)	(*)	1.1	0.8
Returns $10,000 under $15,000	2.6	(*)	(*)	(*)	0.3	0.8	0.3	0.8	15.4	10.9	26.6	(*)	0.4	0.2	23.0	(*)	0.3	0.7
Returns $15,000 or more	1.6	2.2	10.7	13.3	0.1	0.1	0.1	0.1	0.1	2.0	1.6	6.6	0.2	(2)	19.3	(*)	0.1	0.1

Footnotes at end of table.

Table 7C--COEFFICIENT OF VARIATION OF SOURCES OF INCOME AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME--Continued

Size of adjusted gross income	Coefficient of variation for number of returns and amounts (Percent)--Continued																	
	Income tax withheld		Payment on 1971 declaration		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Other prepayments		Tax due at Time of filing		Total overpayments		Overpayment refund		Credit on 1972 tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	0.2	0.1	0.2	0.2	0.6	1.0	0.8	0.6	0.6	5.1	0.9	0.3	0.1	0.3	0.1	0.3	4.1	0.1
No adjusted gross income	0.8	1.9	15.2	4.4	0.0	11.5	2.9	3.9	(*)	(*)	7.0	1.4	5.7	2.7	3.9	2.2	13.6	17.8
$1 under $1,000	1.7	2.0	8.5	4.0	(*)	(*)	14.7	8.0	[1]	[1]	2.8	20.2	1.9	2.0	1.7	3.2	18.3	24.0
$1,000 under $2,000	4.4	2.5	0.3	9.7	(*)	(*)	3.5	4.8	-	-	5.3	4.1	4.2	2.5	4.2	2.5	1.2	6.1
$2,000 under $3,000	1.3	0.8	1.1	1.6	(*)	(*)	3.9	7.9	2.0	(*)	0.5	2.8	0.8	0.1	0.3	0.5	18.4	19.5
$3,000 under $4,000	0.0	0.1	2.6	20.8	(*)	(*)	2.3	2.1	0.0	23.2	1.7	4.9	0.2	4.5	0.8	4.2	12.2	9.8
$4,000 under $5,000	0.1	0.6	5.8	5.5	13.5	7.8	9.2	13.0	6.2	(*)	2.4	0.1	1.5	4.8	1.2	5.1	7.3	1.1
$5,000 under $6,000	2.2	3.0	5.9	15.6	25.6	31.7	10.3	1.4	33.3	(*)	1.0	1.6	1.2	0.8	1.8	1.8	13.0	19.5
$6,000 under $7,000	3.1	0.9	5.2	3.5	21.1	12.9	0.8	3.7	(*)	(*)	5.3	1.8	3.1	1.4	2.8	1.2	12.0	5.1
$7,000 under $8,000	0.6	[1]	4.0	6.2	15.2	26.2	11.4	1.8	(*)	(*)	2.4	1.5	1.5	2.0	0.3	0.2	21.1	(*)
$8,000 under $9,000	5.4	5.4	8.1	0.3	3.4	8.7	6.3	28.8	25.6	(*)	7.6	2.8	4.5	7.5	4.8	8.0	8.3	3.5
$9,000 under $10,000	5.8	5.9	4.3	8.2	17.3	20.2	1.0	3.8	15.0	34.1	6.5	8.6	9.4	13.0	9.1	13.4	17.5	3.9
$10,000 under $11,000	1.9	1.7	6.2	8.8	3.0	7.8	2.1	13.4	(*)	(*)	2.3	4.4	2.3	3.5	1.9	3.1	9.9	11.6
$11,000 under $12,000	1.0	0.6	1.3	1.1	3.3	1.6	10.1	4.1	(*)	(*)	0.7	1.9	1.3	1.3	1.5	1.5	2.3	2.6
$12,000 under $13,000	1.2	1.6	4.3	7.3	5.8	9.0	19.0	10.7	7.6	29.6	2.4	3.3	0.1	1.5	0.3	2.0	8.0	7.3
$13,000 under $14,000	2.2	1.6	5.0	4.5	7.3	11.7	1.1	15.8	(*)	15.9	1.5	2.8	2.3	0.2	2.0	0.2	12.1	1.6
$14,000 under $15,000	4.2	3.8	1.7	0.5	17.3	12.1	15.1	8.2	7.5	29.3	0.7	3.3	5.5	6.0	5.6	6.0	0.9	5.9
$15,000 under $20,000	0.3	0.1	0.1	1.4	4.9	4.6	4.0	0.5	2.0	12.3	0.2	0.8	0.6	0.7	0.6	0.7	0.4	0.7
$20,000 under $25,000	1.2	1.6	0.8	1.4	3.2	4.1	1.3	5.9	5.2	(*)	0.1	0.2	2.1	4.7	2.1	3.6	4.6	10.1
$25,000 under $30,000	2.4	3.2	1.9	0.8	1.6	2.8	9.6	21.0	(*)	(*)	3.3	3.1	6.6	11.3	8.2	12.7	1.3	8.0
$30,000 under $50,000	0.7	0.3	1.1	0.6	3.8	4.3	5.7	6.1	20.7	15.4	0.5	2.9	1.4	1.1	0.4	4.5	6.0	2.8
$50,000 under $100,000	0.5	0.1	0.5	0.5	0.1	1.0	2.4	2.2	16.0	(*)	0.8	1.7	0.7	0.5	0.5	3.9	1.2	1.7
$100,000 under $200,000	0.1	0.8	0.3	0.1	0.5	1.1	0.6	1.9	1.4	3.5	0.3	0.4	[1]	3.3	0.3	6.7	0.4	1.8
$200,000 under $500,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Taxable returns, total	0.1	0.1	0.4	[1]	0.4	0.6	1.4	0.8	2.9	2.6	0.8	0.2	0.6	0.4	0.4	0.4	4.5	0.3
No adjusted gross income	1.3	3.2	(*)	16.5	28.2	20.6	14.0	4.0	34.1	23.4	3.7	1.4	(*)	8.9	5.9	6.9	(*)	(*)
$1 under $1,000	(*)	(*)	(*)	(*)	-	-	0.0	0.0	-	-	(*)	(*)	(*)	(*)	(*)	(*)	0.0	0.0
$1,000 under $2,000	7.3	7.3	(*)	(*)	(*)	(*)	7.4	1.7	-	-	6.9	1.0	6.2	5.5	6.3	5.9	7.6	28.5
$2,000 under $3,000	1.3	0.5	2.0	4.9	(*)	(*)	12.4	26.7	0.0	(*)	1.1	4.2	1.2	0.7	0.8	1.0	19.3	18.7
$3,000 under $4,000	0.2	0.4	2.2	1.0	24.9	(*)	5.9	5.9	0.0	23.2	0.1	2.6	0.2	1.0	0.8	1.7	11.0	11.0
$4,000 under $5,000	0.8	0.4	6.2	7.8	28.3	(*)	13.1	16.9	6.2	(*)	1.8	2.2	0.7	3.1	0.3	3.0	7.5	6.1
$5,000 under $6,000	2.7	3.0	6.8	17.8	11.7	(*)	16.6	8.6	(*)	(*)	0.7	2.2	1.7	0.5	2.4	1.8	13.9	26.5
$6,000 under $7,000	2.9	1.1	5.7	2.9	(*)	(*)	1.0	2.4	(*)	(*)	5.8	2.0	2.9	1.4	2.6	1.5	12.0	1.2
$7,000 under $8,000	0.9	0.4	4.1	6.6	14.4	23.6	10.4	3.4	(*)	(*)	2.7	1.1	1.2	0.8	0.0	1.1	23.8	(*)
$8,000 under $9,000	5.5	5.3	9.4	1.2	2.1	0.6	6.3	31.3	25.6	(*)	8.0	3.0	4.6	7.3	4.9	7.7	7.0	1.4
$9,000 under $10,000	5.9	6.0	3.8	8.6	17.4	20.0	1.8	1.5	15.0	34.1	6.4	8.6	9.6	13.5	9.3	13.9	17.4	5.7
$10,000 under $11,000	1.9	1.7	6.8	9.8	3.1	8.3	1.6	14.5	(*)	(*)	2.2	4.2	2.3	4.0	1.9	3.6	10.6	12.7
$11,000 under $12,000	1.0	0.6	1.4	0.9	3.1	1.1	9.8	1.4	(*)	(*)	0.7	1.9	1.4	1.6	1.6	1.7	2.3	2.2
$12,000 under $13,000	1.2	1.6	4.5	7.2	6.1	9.7	18.9	9.7	7.6	29.6	2.4	3.3	0.1	1.7	0.3	2.2	7.9	7.3
$13,000 under $14,000	2.2	1.6	5.1	4.4	7.4	12.0	1.4	15.5	(*)	15.9	1.5	2.7	2.3	0.3	2.0	0.2	12.3	1.8
$14,000 under $15,000	4.1	3.8	1.5	0.3	17.2	12.1	14.8	9.3	7.5	29.3	0.6	3.2	5.5	6.0	5.5	5.6	1.9	11.7
$15,000 under $20,000	0.3	0.1	0.1	1.4	4.9	4.6	3.8	1.4	3.9	13.8	0.3	0.8	0.6	0.8	0.6	0.8	0.3	0.7
$20,000 under $25,000	1.1	1.6	0.7	1.4	3.2	4.2	1.1	6.1	10.0	(*)	0.2	0.3	2.0	4.6	2.0	3.3	4.6	10.8
$25,000 under $30,000	2.5	3.2	2.0	1.0	1.7	2.7	10.1	22.1	(*)	(*)	3.3	3.1	6.6	11.9	8.3	13.3	1.6	8.5
$30,000 under $50,000	0.8	0.2	1.2	0.7	3.7	4.3	5.8	6.1	25.5	28.1	0.5	2.9	1.5	0.5	0.3	4.7	6.0	4.3
$50,000 under $100,000	0.5	0.1	0.5	0.5	[1]	0.9	2.5	2.0	15.6	(*)	0.8	1.7	0.8	0.5	0.1	3.1	1.1	1.3
$100,000 under $200,000	0.1	0.8	0.3	0.1	0.5	1.1	0.6	1.3	1.7	3.5	0.3	0.4	[1]	3.1	0.5	6.9	0.4	1.5
$200,000 under $500,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$500,000 under $1,000,000	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
$1,000,000 or more	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]
Total nontaxable returns	1.7	1.2	2.8	10.1	26.2	34.7	0.5	2.9	(*)	(*)	2.6	2.0	1.9	0.6	2.0	0.5	1.3	1.8
Returns under $5,000	1.1	0.1	2.2	5.3	30.1	33.2	1.0	4.6	16.2	(*)	1.5	0.7	1.0	0.6	1.3	0.5	7.1	3.0
$5,000 under $10,000	0.9	0.8	1.7	1.1	7.9	12.0	1.2	6.0	0.5	(*)	2.3	2.3	2.0	2.0	1.7	1.8	7.8	6.9
$10,000 under $15,000	0.5	0.9	1.9	2.2	5.5	6.0	3.2	3.8	25.7	(*)	0.5	0.5	0.2	[1]	0.3	0.2	2.4	2.6
$15,000 or more	0.2	[1]	0.3	0.4	3.7	3.9	1.5	0.1	6.5	10.6	0.5	[1]	0.6	0.4	0.5	0.2	0.6	1.1

(*)An asterisk in a cell denotes that the estimate is not shown separately because of sampling variability.
[1] Less than 0.05 percent.
[2] Returns in these cells are not subject to sampling variability.

Historical Summary; 1962-1971

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Table 8A. —REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1962-1971

Item	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
	(Dollars)									
Gross income requirement for filing returns[1]	600								[4]1,700	
Regular exemption for taxpayer and each dependent	600								625	675
Additional exemptions for age 65 or over and for blindness[2]	600								625	675
	(Percent)									
Minimum income tax rate	20.0		16.0	14.0						
Maximum income tax rate	91.0		77.0	70.0						
Maximum income tax rate limitation	87.0		([3])	([3])						

[1]For persons 65 years of age or over, gross income $1,200. Gross income included income earned from sources outside the United States, even though tax-exempt.
[2]Additional exemptions allowed only for taxpayer and spouse.
[3]No maximum effective tax rate was specified in the law.
[4]Applicable to single taxpayers. For married filing jointly, the gross income requirement was $2,300. See also text in sections 1 and 4 for additional qualifications.

Table 8B. —REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1962-1971

Item	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
	(Dollars)									
Self-employment net earnings requirement for filing	400				400		400			
Maximum self-employment income subject to self-employment tax	4,800				6,600		7,800			
	(Percent)									
Self-employment tax rate	4.7	5.4			6.15	6.4	6.9			7.5

Table 8.1--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, EXEMPTIONS, AND TAX, BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971

[All figures are estimates based on samples--money amounts in millions of dollars]

Size of adjusted gross income	1962		1963		1964		1965		1966		1967	
	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	62,712 386	[1]348,701	63,943,236	[1]368,778	65,375,601	[1]396,660	67,596,300	[1]429,201	70,160,425	[1]468,451	71,651,909	[1]504,809
Returns with adjusted gross income income, total	62,290,595	349,861	63,511,244	370,271	64,943,284	398,212	67,198,928	430,663	69,786,185	470,272	71,282,525	506,642
Under $600	4,002,049	1,304	3,951,204	1,288	3,937,988	1,276	4,180,301	1,354	4,281,080	1,409	4,080,211	1,363
$600 under $1,000	3,001,512	2,397	2,990,022	2,381	3,107,878	2,478	3,206,523	2,557	3,326,121	2,657	3,319,019	2,641
$1,000 under $2,000	7,267,013	10,694	7,255,761	10,697	7,204,380	10,587	7,298,124	10,738	7,486,187	11,081	7,561,689	11,224
$2,000 under $3,000	6,558,908	16,396	6,578,692	16,438	6,211,330	15,530	6,128,705	15,325	6,132,245	15,349	5,905,285	14,731
$3,000 under $4,000	6,588,332	23,034	6,364,614	22,256	6,125,320	21,449	6,038,731	21,125	5,849,892	20,422	5,697,243	19,917
$4,000 under $5,000	6,280,854	28,249	6,205,636	27,924	5,974,720	26,875	5,767,595	25,947	5,505,342	24,774	5,451,222	24,522
$5,000 under $6,000	6,157,541	33,834	5,836,949	32,087	5,748,156	31,590	5,460,768	30,007	5,276,427	29,047	5,186,943	28,539
$6,000 under $7,000	5,373,806	34,835	5,473,979	35,517	5,415,250	35,143	5,497,614	35,696	5,221,198	33,938	5,219,185	33,925
$7,000 under $8,000	4,332,207	32,380	4,549,765	34,028	4,837,778	36,213	4,979,631	37,265	4,992,264	37,407	5,111,630	38,272
$8,000 under $9,000	3,243,914	27,507	3,535,322	29,950	3,875,555	32,850	4,147,888	35,199	4,520,784	38,360	4,477,651	38,025
$9,000 under $10,000	2,404,470	22,776	2,650,806	25,120	3,027,314	28,692	3,387,836	32,114	3,786,887	35,919	3,839,287	36,412
$10,000 under $15,000	4,940,130	58,230	5,664,051	66,934	6,609,927	78,291	7,714,561	91,768	9,262,594	110,564	10,385,432	124,433
$15,000 under $20,000	1,047,768	17,818	1,238,272	21,044	1,460,198	24,833	1,761,926	29,935	2,229,621	37,850	2,761,962	46,864
$20,000 under $50,000	943,365	26,944	1,054,288	30,005	1,211,761	34,505	1,393,802	39,648	1,643,995	46,426	1,958,137	55,056
$50,000 under $100,000	121,552	7,984	132,385	8,679	159,229	10,463	188,910	12,440	218,382	14,380	260,607	17,203
$100,000 under $500,000	25,998	4,213	28,311	4,569	34,946	5,707	43,963	7,164	50,944	8,239	64,090	10,419
$500,000 under $1,000,000	821	547	816	546	1,073	710	1,404	946	1,578	1,058	2,096	1,410
$1,000,000 or more	355	717	371	809	482	1,019	646	1,434	644	1,392	835	1,685
Returns with no adjusted gross income	421,791	-1,160	431,992	-1,493	432,317	-1,552	397,372	-1,462	374,240	-1,821	369,384	-1,832

Size of adjusted gross income	1968		1969		1970		1971				
	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Number of returns	Adjusted gross income or deficit	Total number of exemptions	Income tax after credits	Total income tax
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Grand total	73,728,708	[1]554,420	75,834,388	[1]603,546	74,279,831	[1]631,693	74,576,407	[1]673,619	203,913,350	85,240	85,409
Returns with adjusted gross income, total	73,347,156	556,305	75,375,731	605,579	73,862,448	634,250	74,146,785	676,334	202,713,037	85,240	85,397
Under $600	4,143,414	1,366	3,982,580	1,316	3,054,663	1,062	2,961,769	1,022	7,020,235	-	[2]
$600 under $1,000	3,210,314	2,562	3,308,992	2,643	2,705,424	2,164	2,454,864	1,961		[2]	[2]
$1,000 under $2,000	7,467,095	11,063	7,282,677	10,816	6,288,188	9,421	5,959,276	8,875	9,147,210	25	25
$2,000 under $3,000	5,896,399	14,654	5,887,931	14,655	5,608,762	13,954	5,370,470	13,331	9,624,585	361	362
$3,000 under $4,000	5,565,323	19,457	5,385,488	18,765	5,147,201	18,049	5,051,628	17,686	10,936,786	802	802
$4,000 under $5,000	5,279,417	23,718	5,098,940	22,921	5,086,413	22,920	4,927,419	22,167	11,677,364	1,368	1,368
$5,000 under $6,000	4,998,207	27,484	4,837,694	26,570	4,761,126	26,166	4,592,210	25,219	11,546,354	1,894	1,894
$6,000 under $7,000	4,955,627	32,207	4,565,779	29,658	4,655,467	30,226	4,255,317	27,645	11,511,327	2,315	2,315
$7,000 under $8,000	4,743,142	35,572	4,693,221	35,171	4,429,286	33,202	4,397,838	32,917	12,925,399	2,964	2,964
$8,000 under $9,000	4,613,452	39,161	4,385,738	37,237	4,283,653	36,370	4,189,378	35,598	12,950,494	3,421	3,422
$9,000 under $10,000	4,023,579	38,179	4,175,096	39,641	4,173,535	39,635	4,008,736	38,065	12,731,323	3,867	3,867
$10,000 under $15,000	11,985,301	144,543	13,649,392	165,612	14,106,019	171,901	14,604,270	178,703	50,555,919	19,929	19,930
$15,000 under $20,000	3,660,989	62,117	4,721,696	80,333	5,538,453	94,511	6,453,851	110,315	23,560,528	14,406	14,408
$20,000 under $50,000	2,420,880	67,271	2,989,986	81,688	3,595,590	97,191	4,424,047	119,015	16,568,549	19,981	19,993
$50,000 under $100,000	301,794	19,983	328,410	21,649	350,978	23,107	404,692	26,695	1,613,088	7,293	7,314
$100,000 under $500,000	78,467	12,784	78,391	12,593	75,297	11,778	87,945	13,807	332,969	5,138	5,202
$500,000 under $1,000,000	2,634	1,779	2,509	1,682	1,751	1,174	2,192	1,473	7,849	667	686
$1,000,000 or more	1,122	2,405	1,211	2,624	642	1,419	883	1,842	3,058	809	845
Returns with no adjusted gross income	381,552	-1,884	458,657	-2,033	417,383	-2,558	429,622	-2,715	1,200,313	-	12

[1] Adjusted gross income less deficit.
[2] Less than $500,000.

Table 8.2--NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME AND TAX, 1962-1971

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

Items	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
Number of returns, total	62,712	63,943	65,376	67,596	70,160	71,652	73,729	75,834	74,280	74,576
Taxable	50,092	51,323	51,306	53,701	56,709	58,673	61,289	63,721	59,317	59,916
Nontaxable, total	12,620	12,620	14,069	13,896	13,451	12,979	12,440	12,113	14,962	14,660
With taxable income	465	576	617	663	668	687	599	498	279	384
With no adjusted gross income	422	432	432	397	374	369	382	459	416	428
Returns with standard deductions, total	35,839	35,357	38,034	39,327	41,226	41,508	41,317	40,460	38,432	43,461
With minimum standard deduction or low-income allowance[1]	n.a.	n.a.	23,533	23,237	23,584	23,134	22,554	22,375	20,905	32,289
Taxable	25,741	25,495	26,297	27,744	29,917	30,351	30,919	30,520	25,280	30,630
Nontaxable	10,098	9,862	11,737	11,583	11,309	10,957	10,398	9,941	13,153	12,831
Returns with itemized deductions, total	26,451	28,154	26,910	27,872	28,560	29,774	32,030	34,915	35,430	30,686
Taxable	24,351	25,828	25,009	25,957	26,792	28,122	30,370	33,202	34,036	29,285
Nontaxable	2,100	2,326	1,900	1,915	1,768	1,652	1,660	1,714	1,394	1,401
Returns with self-employment tax, total	6,675	6,483	6,361	6,484	6,545	6,373	6,347	6,331	6,089	6,053
Taxable	4,815	4,665	4,554	4,819	5,099	5,005	5,140	5,296	4,898	4,766
Nontaxable	1,860	1,817	1,806	1,665	1,446	1,368	1,207	1,035	1,191	1,287
Returns with additional tax for tax preferences	-	-	-	-	-	-	-	-	19	24
Number of returns by source of income or loss:										
Salaries and wages[2]	55,096	56,303	57,524	59,706	62,361	64,075	66,019	67,855	66,966	67,067
Business or profession:										
Net profit	6,918	4,835	4,889	4,887	4,970	4,994	4,884	4,909	4,827	4,947
Net loss	1,710	876	903	898	938	994	1,054	1,175	1,333	1,444
Farm:										
Net profit	(*)	2,108	2,000	1,999	1,997	1,887	1,851	1,937	1,792	1,485
Net loss		1,086	1,110	1,035	1,012	1,125	1,182	1,155	1,234	1,290
Partnership:[3]										
Net profit	1,588	1,573	1,499	1,518	1,457	1,479	1,654	1,494	1,405	1,429
Net loss	368	412	433	423	422	460	582	553	600	709
Sales of capital assets:										
Net gain	4,323	4,947	5,321	5,930	6,002	6,956	7,586	6,975	5,488	5,944
Net loss	1,599	1,595	1,502	1,397	1,584	1,442	1,368	2,150	2,474	2,144
Ordinary gain from sales of depreciable property[4]	-	152	188	233	260	266	296	295	261	-
Sales of property *other* than capital assets:										
Net gain	86	100	82	66	63	55	59	67	115	427
Net loss	184	182	186	195	187	211	219	222	329	319
Dividends in adjusted gross income[5]	5,831	6,638	5,667	5,890	6,408	6,657	7,052	7,659	7,730	7,519
Interest received[6]	14,737	21,387	22,229	23,582	28,316	29,582	31,061	32,127	32,630	34,114
Pensions and annuities (taxable portion):										
Life expectancy method	1,020	1,617	1,788	1,984	2,307	2,503	2,396	3,244	3,250	3,469
3-year method	514						428			
Rents:										
Net income	4,077	4,079	3,916	3,906	3,991	4,001	4,287	3,924	3,595	3,816
Net loss	1,885	2,040	2,078	2,181	2,239	2,362	2,414	2,419	2,457	2,556
Royalties:										
Net income	403	443	483	496	509	543	(*)	495	473	517
Net loss	26	32	33	30	24	24		36	33	29
Estates and trusts:										
Income	426	459	Not tabulated		514	515	526	567	574	598
Loss	30	28			37	36	34	44	42	44
Amounts:										
Adjusted gross income, total	349,861	370,271	398,212	430,663	470,272	506,642	556,305	605,579	631,693	673,619
Taxable returns	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220	610,272	651,269
Nontaxable returns	19,215	19,824	22,207	21,326	20,087	19,196	18,009	17,359	21,421	22,350
Deficit, total	1,160	1,439	1,552	1,462	1,821	1,832	1,884	2,033	2,558	2,715
Taxable returns[7]	-	-	-	-	-	-	-	-	106	132
Nontaxable returns	-	-	-	-	-	-	-	-	2,452	2,583
Taxable income and income subject to tax:										
Taxable income, total	195,320	209,090	229,875	255,082	286,297	315,108	352,800	388,820	401,154	413,987
Taxable returns	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154	400,859	413,425
Income subject to tax total	194,951	209,106	229,839	255,094	286,313	315,122	352,133	388,126	399,886	412,417
At regular rates and at maximum rate on earned income	-	-	-	-	-	-	-	-	-	410,251
At capital gains rates	-	-	-	-	-	-	-	-	-	2,166
Tax preferences	-	-	-	-	-	-	-	-	4,473	6,328
Tax, total	45,790	49,216	48,185	50,632	57,627	64,525	78,419	88,524	85,767	87,469
Income tax after credits, total	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568	83,787	85,240
Income tax excluding surcharge	-	-	-	-	-	-	71,459	78,875	81,769	85,220
Surcharge	-	-	-	-	-	-	5,179	7,693	2,018	20
Self-employment tax	887	1,002	1,016	1,078	1,499	1,553	1,724	1,898	1,830	2,026
Tax from recomputing prior-year investment credit	-	10	16	24	41	52	57	58	26	32
Additional tax for tax preferences	-	-	-	-	-	-	-	-	122	169
Social security tax on tip income	-	-	-	-	-	-	-	-	1	2
Tax credits, total	514	544	745	615	687	736	802	771	371	703
Retirement income credit	180	212	184	168	181	193	181	197	168	133
Investment credit	223	281	313	376	431	444	496	245	31	362
Foreign tax credit	95	-	48	62	71	92	120	147	170	205
All other tax credits	16	51	200	9	4	7	5	[8]182	2	2

[1] Low-income allowance in 1970 and 1971.
[2] For 1962-1963 excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.
[3] Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1971.
[4] For 1971, not shown separately; included in "sales of property other than capital assets."
[5] For 1962-1965, excludes returns with dividends reported on Form 1040A.
[6] For 1962-1965, excludes returns with interest reported on Form 1040A.
[7] For 1970 and 1971, returns with additional tax for tax preferences.
[8] Includes unspecified tax credits.
(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

Table 8.3--SOURCES OF INCOME BY TYPE, 1962-1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

Sources of income	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
Adjusted gross income less deficit	348,701	368,778	396,660	429,201	468,451	504,809	554,420	603,546	631,693	673,619
Salaries and wages	283,373	299,443	323,266	347,150	381,067	411,646	451,505	498,865	531,884	564,967
Business or profession:										
Net profit	26,851	22,757	24,802	26,315	28,140	29,555	31,273	33,111	33,543	35,324
Net loss	2,926	1,642	1,809	1,727	1,952	2,163	2,353	2,700	2,989	3,286
Farm:										
Net profit	(*)	4,658	4,703	5,218	5,986	5,565	5,539	6,142	5,688	5,466
Net loss		1,902	2,067	1,853	1,916	2,211	2,411	2,565	2,900	3,278
Partnership:[2]										
Net profit	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182	13,738	14,154
Net loss	866	1,029	1,131	1,354	1,354	1,498	2,246	2,328	2,838	3,351
Sales of capital assets:										
Net gain	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078	10,656	14,559
Net loss	1,050	1,019	970	889	1,019	912	864	1,495	1,649	1,404
Ordinary gain from sales of depreciable property[3]	-	85	130	195	244	273	349	359	343	-
Sales of property *other* than capital assets:										
Net gain	69	75	73	57	67	65	95	83	163	607
Net loss	285	313	245	290	324	375	473	390	616	617
Dividends in adjusted gross income[4]	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740	15,807	15,671
Interest received[5]	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626	22,021	24,731
Pensions and annuities (taxable portion):										
Life expectancy method	1,350	2,702	3,118	3,568	4,426	5,046	4,839	6,918	7,879	9,294
3-year method	973						1,150			
Rents:										
Net income	3,933	3,924	3,940	4,020	4,359	4,387	5,540	4,852	4,885	5,345
Net loss	1,063	1,211	1,315	1,566	1,751	1,848	2,065	2,206	2,458	2,758
Royalties:										
Net income	584	644	686	687	778	744	(*)	771	877	926
Net loss	75	61	80	66	66	68		82	71	68
Estates and trusts:										
Income	692	727	4,628	5,592	1,051	1,072	1,191	1,485	1,533	1,672
Loss	30	48			45	40	53	64	85	93
Other sources (net)[6]	2,343	2,533			4,179	3,187	2,189	-2,836	3,944	4,598
Statutory adjustments[7]	-	19	2,879	3,143	3,681	4,342	5,340	-	7,665	8,848

[1] For 1962-63, excludes small amounts in wages not subject to withholding reported as other income on Form 1040A. For 1962-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964-1971, the amount is a gross figure.

[2] Includes Small Business Corporation net income or loss for all years except 1966, 1967, and 1969-1971.

[3] Not tabulated separately for 1971.

[4] For 1962-1965, excludes dividends reported on Form 1040A.

[5] For 1962-1965, excludes dividends, interest, and wages not subject to withholding reported in one sum on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969, also includes statutory adjustments.

[6] For 1962-1963, includes dividends, interest, and wages not subject to withholding reported in one sum on Form 1040A. For 1968, includes partnership, estates and trusts, and Small Business Corporation net income or net loss when the type of income or loss is not specified. For 1969-1970, includes not allocable sources of income or loss and for 1969, also includes statutory adjustments.

[7] For 1963, includes only self-employed pension deduction, but for 1964-1971, also includes excludable sick pay, employee moving expenses, and certain employee business expenses. For 1969, included with other sources.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 8.4.—RETURNS WITH TOTAL INCOME TAX: NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, TOTAL INCOME TAX, AND AVERAGE TAX, BY SIZE OF ADJUSTED GROSS INCOME 1962-1971

Size of adjusted gross income	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
NUMBER OF RETURNS										
Total	50,092,363	51,323,221	51,306,338	53,700,794	56,709,076	58,672,938	61,288,708	63,721,394	59,317,371	59,916,372
Under $1,000	1,436,260	1,460,034	519,777	552,583	632,604	622,581	652,315	658,904	39,742	4,917
$1,000 under $2,000	4,289,938	4,318,374	4,274,235	4,487,369	4,879,824	5,002,397	5,108,964	5,139,934	1,259,426	1,088,981
$2,000 under $3,000	4,775,101	4,785,696	4,230,995	4,325,234	4,497,834	4,350,531	4,450,249	4,479,593	3,717,830	3,737,723
$3,000 under $4,000	5,507,689	5,282,080	4,994,752	5,047,285	4,939,112	4,904,314	4,851,803	4,727,114	4,194,497	3,968,451
$4,000 under $5,000	5,830,951	5,686,287	5,365,249	5,201,239	5,028,982	4,968,808	4,871,613	4,691,698	4,603,288	4,352,671
$5,000 under $6,000	5,945,050	5,617,112	5,474,381	5,201,624	5,050,612	4,969,466	4,806,325	4,647,962	4,544,899	4,296,925
$6,000 under $7,000	5,306,507	5,390,530	5,315,394	5,378,580	5,101,152	5,117,757	4,845,996	4,473,668	4,548,135	4,095,186
$7,000 under $8,000	4,303,518	4,517,117	4,801,475	4,928,047	4,939,850	5,058,847	4,689,926	4,644,368	4,370,242	4,315,860
$8,000 under $9,000	3,233,674	3,524,119	3,857,806	4,125,098	4,496,362	4,452,228	4,588,959	4,366,942	4,245,262	4,148,319
$9,000 under $10,000	2,398,655	2,643,623	3,018,742	3,377,613	3,769,699	3,827,088	4,009,646	4,159,607	4,164,905	3,985,089
$10,000 under $15,000	4,930,455	5,651,184	6,593,499	7,695,823	9,239,969	10,363,364	11,960,870	13,625,399	14,080,901	14,566,854
$15,000 under $20,000	1,045,363	1,234,769	1,456,670	1,756,955	2,223,601	2,755,946	3,654,186	4,713,976	5,531,900	6,446,017
$20,000 under $50,000	940,965	1,051,024	1,208,517	1,389,340	1,638,911	1,952,979	2,415,270	2,983,932	3,589,013	4,415,045
$50,000 under $100,000	121,250	131,971	158,700	188,276	217,765	260,010	300,901	326,931	350,041	403,614
$100,000 under $500,000	25,841	28,146	34,626	43,713	50,628	63,754	78,011	77,758	74,918	87,660
$500,000 under $1,000,000	804	804	1,057	1,391	1,545	2,056	2,583	2,449	1,733	2,180
$1,000,000 or more	342	351	463	624	626	812	1,091	1,159	639	880
ADJUSTED GROSS INCOME	(Million dollars)									
Total	330,646	350,447	376,005	409,337	450,185	487,445	538,296	588,220	[1]610,272	[1]651,269
Under $1,000	1,200	1,217	487	521	595	586	612	623	[2]71	[2]129
$1,000 under $2,000	6,358	6,406	6,306	6,638	7,223	7,454	7,576	7,662	2,252	1,988
$2,000 under $3,000	12,011	12,013	10,631	10,866	11,305	10,901	11,091	11,169	9,327	9,329
$3,000 under $4,000	19,314	18,515	17,542	17,695	17,287	17,170	16,989	16,490	14,762	13,942
$4,000 under $5,000	26,249	25,615	24,172	23,431	22,655	22,380	21,906	21,123	20,774	19,616
$5,000 under $6,000	32,684	30,893	30,105	28,602	27,817	27,357	26,437	25,540	24,979	23,611
$6,000 under $7,000	34,405	34,983	34,503	34,931	33,164	33,271	31,500	29,067	29,541	26,616
$7,000 under $8,000	32,166	33,786	35,943	36,883	37,018	37,879	35,177	34,811	32,764	32,305
$8,000 under $9,000	27,420	29,856	32,700	35,007	38,152	37,812	38,955	37,079	36,045	35,251
$9,000 under $10,000	22,722	25,051	28,611	32,017	35,755	36,296	38,047	39,495	39,552	37,840
$10,000 under $15,000	58,115	66,781	78,094	91,550	110,297	124,171	144,254	165,329	171,607	178,272
$15,000 under $20,000	17,777	20,984	24,772	29,849	37,747	46,762	61,999	80,201	94,401	110,182
$20,000 under $50,000	26,875	29,916	34,408	39,524	46,284	54,914	67,117	81,517	97,009	118,762
$50,000 under $100,000	7,964	8,651	10,429	12,400	14,337	17,162	19,922	21,552	23,044	26,623
$100,000 under $500,000	4,182	4,537	5,649	7,115	8,180	10,356	12,698	12,478	11,715	13,760
$500,000 under $1,000,000	535	537	700	938	1,037	1,383	1,744	1,642	1,162	1,464
$1,000,000 or more	670	704	952	1,371	1,332	1,590	2,273	2,442	1,409	1,836
TAXABLE INCOME										
Total	194,952	208,602	229,268	254,339	285,502	314,273	351,980	388,154	400,859	413,425
Under $1,000	213	214	31	33	36	35	38	36	4	1
$1,000 under $2,000	2,548	2,600	2,130	2,300	2,528	2,621	2,663	2,706	338	174
$2,000 under $3,000	5,397	5,458	4,979	5,198	5,550	5,374	5,572	5,626	3,699	2,508
$3,000 under $4,000	9,184	8,872	8,515	8,843	8,821	9,000	9,054	8,655	7,631	5,367
$4,000 under $5,000	12,723	12,619	12,171	12,015	12,018	12,135	12,048	11,668	11,303	8,752
$5,000 under $6,000	16,419	15,612	15,565	15,202	15,007	15,170	14,896	14,639	14,059	11,778
$6,000 under $7,000	17,826	18,241	18,320	18,931	18,498	18,886	18,066	17,023	17,038	14,163
$7,000 under $8,000	17,662	18,516	20,005	20,692	21,035	21,705	20,838	20,824	19,372	17,867
$8,000 under $9,000	15,994	17,214	19,050	20,421	22,606	22,561	23,389	22,473	21,716	20,260
$9,000 under $10,000	13,953	15,230	17,421	19,473	21,899	22,312	23,536	24,602	24,435	22,520
$10,000 under $15,000	38,672	44,195	51,915	60,826	73,545	82,684	95,849	109,851	112,211	112,227
$15,000 under $20,000	12,843	15,119	17,970	21,669	27,431	33,921	44,682	57,499	66,590	75,514
$20,000 under $50,000	20,854	23,190	26,832	30,890	36,185	42,875	51,706	62,116	73,070	87,945
$50,000 under $100,000	6,440	7,014	8,528	10,204	11,816	14,147	16,209	17,279	18,390	21,116
$100,000 under $500,000	3,278	3,557	4,522	5,773	6,636	8,429	10,181	9,843	9,122	10,767
$500,000 under $1,000,000	420	406	558	760	827	1,118	1,390	1,291	843	1,101
$1,000,000 or more	525	544	756	1,110	1,063	1,301	1,862	2,023	1,037	1,366
TOTAL INCOME TAX[3]										
Total	44,903	48,204	47,153	49,530	56,087	62,920	76,638	86,568	83,909	85,409
Under $1,000	42	43	5	5	5	5	5	5	9	12
$1,000 under $2,000	505	516	343	329	360	374	381	385	48	25
$2,000 under $3,000	1,064	1,074	814	769	822	793	861	878	547	362
$3,000 under $4,000	1,822	1,753	1,427	1,356	1,353	1,384	1,473	1,427	1,203	802
$4,000 under $5,000	2,551	2,525	2,079	1,879	1,888	1,914	2,013	1,983	1,827	1,368
$5,000 under $6,000	3,312	3,144	2,676	2,409	2,386	2,430	2,545	2,550	2,325	1,894
$6,000 under $7,000	3,608	3,694	3,186	3,030	2,984	3,066	3,145	3,052	2,885	2,315
$7,000 under $8,000	3,600	3,774	3,526	3,357	3,435	3,563	3,702	3,813	3,332	2,964
$8,000 under $9,000	3,284	3,537	3,402	3,368	3,751	3,766	4,213	4,175	3,796	3,422
$9,000 under $10,000	2,892	3,156	3,154	3,269	3,684	3,775	4,298	4,630	4,322	3,867
$10,000 under $15,000	8,248	9,430	9,792	10,712	12,981	14,627	18,298	21,575	20,634	19,930
$15,000 under $20,000	2,971	3,497	3,709	4,189	5,296	6,562	9,279	12,236	13,220	14,408
$20,000 under $50,000	6,025	6,681	6,882	7,440	8,691	10,282	13,185	16,053	17,416	19,993
$50,000 under $100,000	2,685	2,920	3,204	3,654	4,229	5,055	6,205	6,734	6,646	7,314
$100,000 under $500,000	1,740	1,890	2,220	2,752	3,176	4,014	5,177	5,139	4,540	5,202
$500,000 under $1,000,000	243	243	306	408	457	605	797	758	527	686
$1,000,000 or more	311	326	427	603	590	707	1,063	1,177	634	845
AVERAGE TOTAL INCOME TAX PER RETURN	(Dollars)									
Average total income tax	896	939	919	922	989	1,072	1,250	1,358	1,415	1,425
Under $1,000	30	29	10	9	8	8	7	7	236	2,405
$1,000 under $2,000	118	120	80	73	74	75	74	74	38	23
$2,000 under $3,000	223	224	192	178	183	182	193	195	147	97
$3,000 under $4,000	331	332	286	269	274	282	303	301	287	202
$4,000 under $5,000	437	444	387	361	375	385	413	422	397	314
$5,000 under $6,000	557	560	489	463	472	489	529	548	512	441
$6,000 under $7,000	680	685	599	563	585	599	649	681	634	565
$7,000 under $8,000	836	836	734	681	695	704	789	820	762	687
$8,000 under $9,000	1,015	1,004	882	816	834	846	918	955	894	825
$9,000 under $10,000	1,206	1,194	1,045	986	977	986	1,071	1,112	1,038	970
$10,000 under $15,000	1,673	1,669	1,485	1,392	1,405	1,411	1,529	1,583	1,465	1,368
$15,000 under $20,000	2,842	2,832	2,546	2,384	2,382	2,381	2,539	2,595	2,390	2,235
$20,000 under $50,000	6,403	6,356	5,695	5,355	5,303	5,265	5,459	5,379	4,853	4,528
$50,000 under $100,000	22,144	22,127	20,191	19,408	19,420	19,440	20,621	20,594	18,985	18,122
$100,000 under $500,000	67,345	67,158	64,119	62,958	62,732	62,960	66,357	66,076	60,595	59,343
$500,000 under $1,000,000	302,066	302,255	289,283	293,605	295,793	294,087	308,690	309,105	304,034	314,812
$1,000,000 or more	909,050	930,134	921,423	966,838	942,492	871,042	973,951	1,014,667	992,033	960,430

[1]Adjusted gross income less deficit.
[2]Deficit.
[3]For 1968-1970, includes surcharge. For 1970 and 1971, includes additional tax for tax preferences.

Table 8.5--SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

Size of adjusted gross income	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
SALARIES AND WAGES[1]										
Grand total	283,143	299,443	323,266	347,150	381,067	411,646	451,505	498,865	531,884	564,967
Returns with adjusted gross income, total	238,143	299,157	322,984	346,787	380,683	411,261	451,079	497,811	531,271	564,290
Under $600	1,145	1,167	1,166	1,275	1,338	1,367	1,295	1,360	1,049	2,870
$600 under $1,000	1,883	1,891	1,971	2,120	2,269	2,302	2,215	2,285	1,975	
$1,000 under $2,000	8,185	8,203	8,053	8,166	8,660	8,861	8,825	8,620	8,006	7,616
$2,000 under $3,000	13,115	13,084	12,233	12,128	12,034	11,509	11,533	11,455	11,031	10,691
$3,000 under $4,000	19,441	18,614	17,959	17,667	16,841	16,653	16,106	15,230	14,528	14,104
$4,000 under $5,000	24,647	24,098	23,362	22,375	21,105	20,998	20,125	19,357	19,135	18,211
$5,000 under $6,000	30,441	28,532	28,219	26,435	25,467	25,205	24,139	23,067	22,600	21,509
$6,000 under $7,000	31,685	32,179	31,953	32,327	30,467	30,613	28,679	26,370	26,951	24,199
$7,000 under $8,000	29,477	30,973	33,153	33,951	34,352	35,101	32,278	31,710	29,726	29,436
$8,000 under $9,000	24,866	27,049	30,042	32,177	35,138	34,756	35,789	34,025	33,194	32,280
$9,000 under $10,000	20,367	22,647	26,163	29,286	32,736	33,349	34,830	36,088	36,623	34,632
$10,000 under $15,000	49,399	57,308	68,572	80,730	98,539	112,013	131,239	151,591	158,479	164,628
$15,000 under $20,000	12,155	14,856	18,281	22,472	29,741	38,143	52,465	70,200	84,729	99,266
$20,000 under $25,000							19,001	26,418	34,704	44,176
$25,000 under $30,000	12,542	14,480	16,948	19,729	24,664	31,350	8,717	11,956	15,270	19,918
$30,000 under $50,000							13,141	15,853	19,776	24,410
$50,000 under $100,000	2,841	3,047	3,635	4,306	5,280	6,358	7,423	8,677	9,933	11,957
$100,000 under $200,000	903	976	1,206	1,548	1,930	2,498	2,310	2,559	2,669	3,280
$200,000 under $500,000							737	750	716	885
$500,000 under $1,000,000	38	36	48	60	85	121	143	151	114	148
$1,000,000 or more	14	17	22	35	37	63	89	90	63	75
Returns with no adjusted gross income	230	286	282	363	384	385	426	1,054	613	678
DIVIDENDS[2]										
Grand total	10,640	11,452	11,917	12,961	13,998	14,202	15,222	15,740	15,807	15,671
Returns with adjusted gross income, total	10,607	11,401	11,871	12,892	13,917	14,149	15,149	15,635	15,676	15,561
Under $600	19	20	14	12	22	14	10	18	35	38
$600 under $1,000	46	42	35	37	31	31	32	42		
$1,000 under $2,000	218	198	189	192	185	186	163	206	120	131
$2,000 under $3,000	262	269	275	251	245	253	238	263	300	235
$3,000 under $4,000	308	312	288	307	271	229	228	323	311	300
$4,000 under $5,000	289	323	298	293	288	286	303	256	310	288
$5,000 under $6,000	286	320	280	295	313	307	292	369	403	321
$6,000 under $7,000	304	311	269	307	319	290	318	272	301	307
$7,000 under $8,000	271	335	314	334	289	332	329	300	346	286
$8,000 under $9,000	255	276	273	320	381	363	291	319	321	236
$9,000 under $10,000	275	270	246	288	410	265	359	356	322	331
$10,000 under $15,000	1,166	1,263	1,187	1,281	1,321	1,323	1,403	1,493	1,461	1,446
$15,000 under $20,000	833	909	944	989	1,086	1,100	1,160	1,201	1,309	1,227
$20,000 under $25,000							970	951	1,085	1,101
$25,000 under $30,000	2,622	2,808	3,002	3,097	3,423	3,546	729	860	773	920
$30,000 under $50,000							2,042	2,157	2,157	2,078
$50,000 under $100,000	1,493	1,611	1,784	2,017	2,158	2,216	2,385	2,478	2,458	2,529
$100,000 under $200,000	1,428	1,536	1,771	2,084	2,298	2,493	1,707	1,635	1,607	1,666
$200,000 under $500,000							1,141	1,140	1,125	1,150
$500,000 under $1,000,000	214	250	261	304	372	400	456	421	407	437
$1,000,000 or more	318	349	441	483	506	513	594	576	523	534
Returns with no adjusted gross income	33	51	46	69	81	54	73	104	131	110
INTEREST RECEIVED[3]										
Grand total	7,155	9,212	10,125	11,296	13,225	14,899	16,782	19,626	22,021	24,731
Returns with adjusted gross income, total	7,084	9,138	10,039	11,201	13,105	14,795	16,656	19,463	21,819	24,543
Under $600	51	59	60	51	67	68	72	69	77	199
$600 under $1,000	108	148	153	131	149	144	153	170	112	
$1,000 under $2,000	507	646	687	742	799	809	837	875	597	592
$2,000 under $3,000	544	676	742	751	909	991	1,014	1,199	1,129	1,062
$3,000 under $4,000	508	625	661	703	798	894	989	1,165	1,143	1,332
$4,000 under $5,000	454	629	625	667	779	835	936	984	1,331	1,355
$5,000 under $6,000	453	566	608	642	715	768	792	925	1,075	1,158
$6,000 under $7,000	416	580	589	635	699	727	808	790	918	1,017
$7,000 under $8,000	370	501	558	613	633	741	779	923	1,045	1,060
$8,000 under $9,000	344	487	534	562	658	753	771	828	884	839
$9,000 under $10,000	304	390	450	536	649	650	782	895	889	1,023
$10,000 under $15,000	1,024	1,385	1,555	1,809	2,166	2,496	2,780	3,335	3,742	4,257
$15,000 under $20,000	504	663	757	904	1,099	1,346	1,599	2,003	2,418	2,920
$20,000 under $25,000							928	1,149	1,455	1,803
$25,000 under $30,000	1,010	1,207	1,377	1,598	1,949	2,300	602	749	895	1,125
$30,000 under $50,000							1,221	1,410	1,788	2,184
$50,000 under $100,000	309	369	428	526	625	745	890	1,106	1,319	1,537
$100,000 under $200,000	152	180	218	277	337	438	379	451	555	604
$200,000 under $500,000							190	244	275	294
$500,000 under $1,000,000	15	14	20	27	36	46	64	83	93	95
$1,000,000 or more	11	14	17	25	35	44	71	110	79	87
Returns with no adjusted gross income	71	74	86	95	120	104	126	163	202	189

Footnotes at end of table.

Table 8.5--SELECTED SOURCES OF INCOME BY SIZE OF ADJUSTED GROSS INCOME, 1962-1971—Continued

[All figures are estimates based on samples--money amounts are in millions of dollars]

Size of adjusted gross income	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
BUSINESS AND FARM NET PROFIT										
Grand total	26,851	27,415	29,504	31,533	34,126	35,119	36,812	39,253	39,231	40,790
Returns with adjusted gross income, total	26,812	27,334	29,413	31,424	34,046	35,044	36,702	39,114	39,088	40,637
Under $600	123	118	116	87	84	72	68	74	60	158
$600 under $1,000	242	218	206	183	158	144	127	124	97	
$1,000 under $2,000	1,014	950	877	779	701	673	584	550	476	451
$2,000 under $3,000	1,452	1,366	1,276	1,132	1,021	909	811	768	767	715
$3,000 under $4,000	1,817	1,663	1,569	1,449	1,397	1,227	1,096	1,044	1,016	937
$4,000 under $5,000	1,895	1,867	1,810	1,659	1,647	1,555	1,306	1,330	1,292	1,160
$5,000 under $6,000	1,755	1,773	1,781	1,818	1,709	1,567	1,468	1,423	1,358	1,313
$60000 under $7,000	1,595	1,601	1,648	1,736	1,692	1,659	1,675	1,563	1,477	1,355
$7,000 under $8,000	1,457	1,422	1,584	1,584	1,594	1,609	1,560	1,550	1,537	1,469
$8,000 under $9,000	1,259	1,351	1,350	1,489	1,610	1,559	1,608	1,552	1,509	1,532
$9,000 under $10,000	1,126	1,129	1,255	1,320	1,526	1,524	1,534	1,502	1,387	1,435
$10,000 under $15,000	3,899	4,078	4,377	5,038	5,615	5,719	6,029	6,511	6,351	6,390
$15,000 under $20,000	2,407	2,541	2,837	3,151	3,558	3,653	4,068	4,473	4,375	4,751
$20,000 under $25,000	5,434	5,750	6,762	7,553	8,691	9,284	2,818	3,299	3,268	3,486
$25,000 under $30,000							2,173	2,337	2,462	2,646
$30,000 under $50,000							5,151	5,801	6,008	6,554
$50,000 under $100,000	1,134	1,264	1,627	1,974	2,426	3,063	3,604	4,074	4,437	4,873
$100,000 under $200,000	191	229	317	441	584	790	814	935	978	1,114
$200,000 under $500,000							162	157	181	230
$500,000 under $1,000,000	4	6	12	12	21	22	28	24	34	36
$1,000,000 or more	7	9	9	21	12	13	18	25	17	32
Returns with no adjusted gross income	39	81	92	109	80	76	110	139	144	152
PARTNERSHIP NET PROFIT[4]										
Grand total	10,210	10,342	10,862	11,960	12,080	13,032	15,701	14,182	13,738	14,154
Returns with adjusted gross income, total	10,186	10,317	10,801	11,910	12,059	12,999	15,661	14,125	13,696	14,105
Under $600	14	10	11	6	7	14	4	5	6	12
$600 under $1,000	23	20	19	17	13	17	19	13	10	
$1,000 under $2,000	114	101	89	79	69	74	61	61	31	37
$2,000 under $3,000	180	174	146	143	122	124	96	89	81	88
$3,000 under $4,000	257	242	196	183	162	146	138	140	138	140
$4,000 under $5,000	363	328	270	266	237	187	222	197	165	222
$5,000 under $6,000	355	358	324	327	314	249	241	293	153	169
$6,000 under $7,000	376	357	365	341	323	279	268	301	177	264
$7,000 under $8,000	405	397	382	395	311	360	283	314	259	274
$8,000 under $9,000	353	355	351	340	322	342	330	225	327	364
$9,000 under $10,000	353	308	295	345	332	353	268	431	276	316
$10,000 under $15,000	1,410	1,396	1,411	1,465	1,490	1,509	1,572	1,521	1,411	1,210
$15,000 under $20,000	1,066	1,108	1,061	1,195	1,165	1,202	1,301	1,269	1,155	1,229
$20,000 under $25,000	3,262	3,385	3,716	4,147	4,183	4,334	1,189	1,020	1,065	1,025
$25,000 under $30,000							1,072	874	881	774
$30,000 under $50,000							3,193	2,925	2,834	2,727
$50,000 under $100,000	1,177	1,255	1,513	1,797	1,981	2,393	3,253	2,889	3,161	3,311
$100,000 under $200,000	452	493	618	799	936	1,237	1,310	1,029	1,052	1,226
$200,000 under $500,000							546	357	334	433
$500,000 under $1,000,000	15	17	21	43	67	106	150	87	80	117
$1,000,000 or more	9	13	14	21	26	73	143	84	100	167
Returns with no adjusted gross income	24	25	60	50	21	33	40	57	42	50
NET GAIN FROM SALES OF CAPITAL ASSETS[5]										
Grand total	6,821	7,468	8,909	11,069	10,960	14,594	18,854	16,078	10,656	14,559
Returns with adjusted gross income, total	6,615	7,299	8,745	10,871	10,658	14,356	18,522	15,736	10,323	14,174
Under $600	34	30	32	40	37	53	33	41	27	79
$600 under $1,000	39	37	36	43	51	56	37	51	22	
$1,000 under $2,000	157	168	153	164	142	234	182	169	129	114
$2,000 under $3,000	192	206	205	200	217	213	240	183	168	149
$3,000 under $4,000	228	205	213	246	225	238	254	240	189	208
$4,000 under $5,000	196	223	217	254	293	250	310	281	217	265
$5,000 under $6,000	204	213	231	252	246	258	304	272	234	289
$6,000 under $7,000	198	222	214	260	273	257	361	272	230	231
$7,000 under $8,000	171	206	243	259	247	286	303	302	229	270
$8,000 under $9,000	189	222	222	274	297	344	359	293	209	287
$9,000 under $10,000	170	181	216	260	258	294	396	350	284	255
$10,000 under $15,000	702	820	889	1,112	1,143	1,400	1,732	1,405	1,074	1,405
$15,000 under $20,000	466	541	602	813	809	1,166	1,470	1,160	827	1,239
$20,000 under $25,000	1,237	1,425	1,823	2,202	2,124	3,121	1,061	885	615	896
$25,000 under $30,000							800	647	473	721
$30,000 under $50,000							2,092	1,569	1,124	1,696
$50,000 under $100,000	742	833	1,072	1,342	1,245	1,846	2,410	1,869	1,280	1,872
$100,000 under $200,000	1,042	1,113	1,477	1,821	1,825	2,648	1,839	1,496	985	1,370
$200,000 under $500,000							1,785	1,566	909	1,216
$500,000 under $1,000,000	276	238	366	485	463	714	991	931	450	639
$1,000,000 or more	372	415	536	845	762	977	1,564	1,755	647	972
Returns with no adjusted gross income	206	170	165	198	303	237	332	342	333	385

[1] For 1962-1963, excludes small amount of wages not subject to withholding reported as other income (see Form 1040A). For 1962-1963, salaries and wages are net of excludable sick pay and certain employee business expenses, but 1964-1971, the amount is a gross figure.
[2] For 1962-1965, excludes dividends reported on Form 1040A.
[3] For 1962-1965, excludes interest reported on Form 1040A.
[4] Includes Small Business Corporation net income for all years except 1966, 1967, and 1969-1971.
[5] Net gain from sales of capital assets reported in adjusted gross income.

Table 8.6 -- ITEMIZED DEDUCTIONS BY TYPE, 1962 - 1971

[All figures are estimates based on samples--money amounts are in millions of dollars]

Type of deduction	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
Total	41,661	46,053	46,832	50,739	54,566	59,623	69,177	80,210	88,178	91,870
Medical and dental expenses	6,079	Not tabulated	7,095	Not tabulated	7,681	Not tabulated	8,488	Not tabulated	10,586	Not tabulated
Taxes	13,045		14,071		17,468		24,360		32,015	
Interest paid	10,274		12,457		14,971		18,545		23,929	
Contributions	7,516		8,327		9,122		11,139		12,893	
Child care	4,747		4,882		5,322		n.a.		221	
Casualty losses							583		n.a.	
Employee expenses							2,338		n.a.	
Other deductions							3,455		8,396	
Type not specified							271		141	

n.a. - Not available.
NOTE: Detail may not add to total because of rounding.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

States	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
NUMBER OF RETURNS										
United States[1]	62,709	63,943	65,375	67,599	70,153	71,653	73,731	75,845	74,278	74,573
Alabama	839	860	893	945	973	985	1,021	1,054	1,030	1,051
Alaska	68	70	71	79	73	80	83	91	100	105
Arizona	445	465	477	497	513	539	568	614	645	684
Arkansas	484	503	512	547	546	563	576	612	596	617
California	6,187	6,405	6,589	6,768	7,080	7,295	7,538	7,841	7,588	7,629
Colorado	652	665	677	683	704	728	767	813	826	865
Connecticut	1,008	1,029	1,052	1,095	1,128	1,233	1,277	1,326	1,212	1,182
Delaware[2]	-	168	174	173	190	192	202	207	207	217
District of Columbia[3]	-	331	308	303	309	325	323	271	320	312
Florida	1,685	1,737	1,826	1,919	1,978	2,220	2,327	2,458	2,443	2,543
Georgia	1,097	1,162	1,291	1,405	1,472	1,388	1,446	1,517	1,542	1,542
Hawaii	244	246	254	257	251	264	274	290	302	309
Idaho	217	220	222	226	230	235	240	247	251	253
Illinois	3,807	3,860	3,935	4,076	4,249	4,365	4,486	4,514	4,309	4,294
Indiana	1,591	1,621	1,660	1,717	1,798	1,824	1,837	1,899	1,879	1,886
Iowa	947	960	967	991	1,032	1,041	1,054	1,063	1,029	1,025
Kansas	747	752	760	752	784	794	811	832	813	804
Kentucky	873	894	906	917	961	975	1,016	1,045	1,034	1,049
Louisiana	857	883	912	947	986	1,029	1,068	1,095	1,062	1,089
Maine	343	342	346	354	356	366	373	371	359	359
Maryland[3]	1,620	1,341	1,431	1,378	1,645	1,562	1,603	1,658	1,474	1,512
Massachusetts	2,029	2,041	2,053	2,115	2,148	2,189	2,261	2,333	2,283	2,277
Michigan	2,612	2,682	2,778	2,946	3,051	3,081	3,169	3,255	3,155	3,143
Minnesota	1,192	1,210	1,223	1,265	1,319	1,339	1,377	1,419	1,389	1,385
Mississippi	448	458	478	512	538	558	578	596	590	560
Missouri	1,483	1,505	1,527	1,587	1,623	1,643	1,669	1,710	1,681	1,671
Montana	229	234	237	240	240	243	244	253	250	242
Nebraska	517	523	526	533	546	547	557	570	552	552
Nevada	137	151	157	164	163	174	184	200	208	232
New Hampshire	243	246	251	254	273	272	279	291	299	281
New Jersey	2,387	2,419	2,466	2,699	2,609	2,704	2,769	2,820	2,829	2,837
New Mexico	284	293	296	306	302	306	314	334	342	339
New York	6,629	6,644	6,765	6,854	6,940	6,956	7,124	7,205	7,054	6,925
North Carolina	1,354	1,413	1,463	1,517	1,595	1,631	1,687	1,749	1,743	1,766
North Dakota	209	212	214	218	221	219	219	219	215	213
Ohio	3,360	3,416	3,491	3,576	3,788	3,847	3,955	4,072	3,910	3,843
Oklahoma	747	762	773	792	801	823	846	877	861	873
Oregon	628	650	670	692	708	734	755	784	771	818
Pennsylvania	4,021	4,043	4,063	4,257	4,349	4,389	4,457	4,570	4,425	4,350
Rhode Island	326	327	331	344	354	362	382	368	362	343
South Carolina	630	651	676	716	754	776	812	845	840	885
South Dakota	231	232	231	233	234	236	238	239	229	226
Tennessee	1,091	1,105	1,137	1,189	1,226	1,264	1,294	1,338	1,316	1,376
Texas	3,020	3,110	3,198	3,282	3,578	3,641	3,805	3,949	3,817	3,854
Utah	307	312	314	318	326	338	344	355	358	370
Vermont	133	133	135	151	159	163	160	166	160	149
Virginia	1,321	1,360	1,373	1,416	1,490	1,541	1,593	1,651	1,659	1,692
Washington	1,018	1,031	1,038	1,073	1,146	1,205	1,246	1,284	1,228	1,232
West Virginia	524	528	533	538	552	560	566	568	556	560
Wisconsin	1,407	1,422	1,452	1,502	1,559	1,592	1,632	1,665	1,648	1,660
Wyoming	116	119	119	118	114	117	120	124	126	127
Other areas[4]	200	198	159	165	184	199	205	218	403	467
NUMBER OF JOINT RETURNS										
United States[1]	37,089	37,768	38,731	39,298	39,924	40,731	41,371	42,450	42,393	42,745
Alabama	521	557	572	619	622	635	649	678	636	668
Alaska	41	45	39	47	48	47	44	53	60	57
Arizona	285	295	300	305	304	327	333	374	410	421
Arkansas	314	308	328	333	345	368	382	379	384	357
California	3,668	3,762	3,878	3,921	4,016	4,116	4,141	4,331	4,215	4,302
Colorado	400	407	415	402	426	440	446	474	495	497
Connecticut	583	594	605	623	610	658	676	714	648	648
Delaware[2]	n.a.	100	101	102	109	108	117	109	127	132
District of Columbia[3]	n.a.	113	94	98	110	111	94	96	86	90
Florida	1,020	1,075	1,131	1,160	1,173	1,283	1,358	1,435	1,405	1,503
Georgia	655	677	762	812	832	788	817	867	850	926
Hawaii	130	124	119	131	127	129	132	142	148	161
Idaho	139	147	146	149	155	156	148	164	153	156
Illinois	2,174	2,204	2,268	2,283	2,299	2,393	2,446	2,461	2,374	2,360
Indiana	995	1,032	1,044	1,035	1,102	1,099	1,110	1,101	1,133	1,152
Iowa	592	588	608	610	621	603	604	607	640	620
Kansas	490	491	483	463	494	479	484	500	515	514
Kentucky	530	542	571	562	593	595	630	636	651	658
Louisiana	567	564	586	596	615	631	644	663	644	697
Maine	199	187	208	208	199	201	215	217	212	197
Maryland[3]	839	765	760	755	856	836	823	876	807	841
Massachusetts	1,046	1,034	1,070	1,096	1,039	1,108	1,106	1,156	1,132	1,143
Michigan	1,685	1,723	1,744	1,776	1,803	1,810	1,820	1,859	1,852	1,863
Minnesota	707	662	715	735	736	763	771	780	780	789
Mississippi	286	291	301	320	328	343	357	366	365	352
Missouri	911	910	929	962	968	956	950	1,001	1,016	1,018
Montana	136	138	142	153	134	141	133	147	149	144
Nebraska	303	312	331	323	326	309	322	338	329	338
Nevada	75	85	88	95	87	85	98	111	118	121
New Hampshire	140	134	148	132	157	138	140	125	163	150

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

States	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
NUMBER OF JOINT RETURNS--Continued										
New Jersey	1,376	1,390	1,393	1,498	1,408	1,470	1,461	1,503	1,530	1,575
New Mexico	182	189	192	186	183	192	193	197	185	188
New York	3,462	3,507	3,635	3,579	3,491	3,524	3,574	3,634	3,624	3,569
North Carolina	750	784	836	887	943	959	956	993	982	1,019
North Dakota	133	123	128	139	131	128	127	120	130	121
Ohio	2,103	2,151	2,171	2,141	2,219	2,241	2,280	2,278	2,250	2,234
Oklahoma	490	501	516	511	539	548	556	552	571	563
Oregon	407	421	437	419	432	427	440	467	455	495
Pennsylvania	2,352	2,331	2,375	2,442	2,419	2,462	2,457	2,440	2,511	2,401
Rhode Island	173	177	186	189	179	185	192	172	203	178
South Carolina	360	390	401	416	432	444	464	442	462	501
South Dakota	145	133	145	142	135	141	147	139	140	135
Tennessee	666	666	704	723	718	752	787	810	815	869
Texas	1,961	2,041	2,055	2,086	2,230	2,269	2,350	2,393	2,399	2,374
Utah	195	197	203	204	205	211	213	212	212	216
Vermont	72	81	81	74	62	69	85	82	87	87
Virginia	740	787	780	811	845	880	906	982	944	926
Washington	633	644	658	659	700	732	736	753	772	780
West Virginia	324	344	330	323	342	337	347	347	378	365
Wisconsin	857	855	852	903	903	910	916	948	936	961
Wyoming	72	77	77	68	73	74	75	87	77	75
Other areas[4]	106	115	90	92	100	120	110	130	236	241
ADJUSTED GROSS INCOME (LESS DEFICIT)										
United States[1]	348,707	368,728	396,717	429,254	468,347	504,719	554,337	603,602	631,626	673,677
Alabama	3,967	4,242	4,669	5,100	5,612	5,891	6,459	7,245	7,462	8,416
Alaska	436	501	514	624	627	692	733	936	1,056	1,161
Arizona	2,471	2,641	2,779	2,891	3,202	3,570	3,957	4,672	5,362	6,112
Arkansas	1,990	2,138	2,305	2,496	2,802	3,048	3,367	3,611	4,001	4,340
California	39,616	42,382	45,599	48,213	52,362	56,659	62,358	67,230	69,155	72,841
Colorado	3,670	3,783	3,952	4,196	4,533	4,932	5,506	6,127	6,802	7,685
Connecticut	6,537	7,099	7,487	8,215	9,090	10,240	11,116	12,572	12,099	12,497
Delaware	n.a.	1,138	1,312	1,416	1,468	1,541	1,676	1,770	1,989	2,152
District of Columbia[3]	n.a.	1,903	1,937	1,968	2,100	2,195	2,176	2,163	2,462	2,721
Florida	8,480	9,017	10,012	11,115	11,905	14,011	16,013	18,217	19,792	22,329
Georgia	5,316	5,808	6,760	7,547	8,420	8,599	9,679	11,203	11,801	12,978
Hawaii	1,329	1,382	1,473	1,589	1,784	1,911	2,114	2,407	2,802	3,010
Idaho	1,007	1,072	1,102	1,220	1,332	1,411	1,480	1,641	1,695	1,968
Illinois	23,435	24,161	26,236	28,551	31,078	33,632	36,602	39,401	40,247	42,253
Indiana	8,665	9,239	9,908	10,939	12,118	12,922	13,992	15,160	15,669	16,929
Iowa	4,512	4,685	5,079	5,593	6,258	6,420	7,001	7,438	7,880	8,229
Kansas	3,810	4,038	4,106	4,273	4,827	5,053	5,583	5,944	6,397	6,744
Kentucky	3,951	4,083	4,508	4,853	5,474	5,681	6,338	7,208	7,553	8,087
Louisiana	4,209	4,549	4,921	5,469	6,100	6,783	7,349	7,843	7,871	8,930
Maine	1,506	1,496	1,710	1,795	1,922	2,025	2,261	2,511	2,523	2,513
Maryland[3]	9,282	8,081	8,906	9,473	11,119	11,616	12,978	14,121	14,204	15,512
Massachusetts	11,345	11,893	12,543	13,394	14,245	15,898	17,474	19,139	19,803	20,858
Michigan	15,949	17,033	18,922	20,959	23,003	24,061	26,372	28,920	29,268	31,283
Minnesota	6,090	6,337	6,805	7,448	8,082	8,825	9,588	10,655	11,172	11,687
Mississippi	1,909	2,060	2,261	2,472	2,794	3,045	3,396	3,617	3,966	4,079
Missouri	7,745	8,229	8,660	9,615	10,357	10,897	11,814	12,909	13,643	14,565
Montana	1,031	1,133	1,165	1,335	1,366	1,413	1,415	1,730	1,768	1,841
Nebraska	2,407	2,527	2,662	2,861	3,193	3,272	3,426	3,985	4,031	4,356
Nevada	858	1,001	1,095	1,155	1,200	1,288	1,536	1,796	1,932	2,078
New Hampshire	1,193	1,275	1,337	1,418	1,662	1,780	1,914	1,988	2,362	2,342
New Jersey	14,926	15,811	16,729	18,661	19,324	21,319	23,213	25,252	27,018	28,872
New Mexico	1,440	1,496	1,548	1,669	1,675	1,837	2,004	2,170	2,437	2,554
New York	41,477	43,324	46,328	48,886	51,874	56,217	61,526	64,514	66,804	70,080
North Carolina	5,960	6,399	7,056	7,894	8,726	9,272	10,463	11,769	12,523	13,905
North Dakota	899	937	985	1,060	1,126	1,180	1,211	1,334	1,340	1,468
Ohio	19,570	20,672	22,099	24,083	26,524	27,910	30,910	33,358	34,187	35,579
Oklahoma	3,455	3,698	4,038	4,245	4,593	5,019	5,436	6,086	6,463	6,867
Oregon	3,400	3,743	4,127	4,246	4,671	4,963	5,401	6,030	6,215	6,947
Pennsylvania	21,759	22,873	24,560	26,678	28,512	30,235	32,699	35,390	37,723	38,682
Rhode Island	1,652	1,774	1,899	2,066	2,276	2,387	2,712	2,677	2,868	2,933
South Carolina	2,788	2,935	3,241	3,595	4,050	4,400	4,874	5,323	5,732	6,583
South Dakota	951	944	967	1,041	1,117	1,192	1,325	1,392	1,414	1,546
Tennessee	5,122	5,150	5,662	6,222	6,957	7,416	8,309	9,062	9,819	10,947
Texas	15,439	16,321	17,435	18,977	21,559	23,423	26,406	28,833	30,539	32,559
Utah	1,639	1,749	1,887	1,894	1,991	2,145	2,361	2,583	2,694	3,040
Vermont	569	632	692	721	806	891	1,034	1,145	1,240	1,192
Virginia	6,638	7,129	7,764	8,498	9,457	10,439	11,489	12,867	14,024	15,369
Washington	6,012	6,303	6,462	7,040	8,102	9,061	9,914	10,621	10,594	11,157
West Virginia	2,379	2,570	2,775	2,888	3,150	3,287	3,532	3,883	4,208	4,594
Wisconsin	7,417	7,730	8,309	9,118	10,075	10,859	11,683	12,676	13,341	14,127
Wyoming	586	630	640	644	674	736	771	875	958	1,058
Other areas[4]	812	980	791	901	1,075	1,220	1,393	1,605	2,715	3,125

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands, money amounts in millions of dollars]

States	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
NUMBER OF EXEMPTIONS, TOTAL										
United States[1]	179,824	183,493	187,258	189,478	194,942	198,051	201,361	206,212	204,206	203,965
Alabama	2,557	2,671	2,672	2,765	2,773	2,841	2,925	3,051	2,981	3,044
Alaska	200	229	211	234	236	230	236	248	283	272
Arizona	1,349	1,414	1,417	1,480	1,516	1,617	1,618	1,755	1,859	1,998
Arkansas	1,432	1,476	1,514	333	1,548	1,636	1,659	1,678	1,734	1,687
California	17,515	18,112	18,683	19,005	19,617	19,989	20,196	20,983	20,856	20,902
Colorado	1,885	1,936	1,971	1,961	2,006	2,070	2,108	2,191	2,304	2,349
Connecticut	2,768	2,867	2,876	2,996	2,968	3,201	3,326	3,470	3,189	3,183
Delaware[2]		470	504	502	527	518	544	522	603	595
District of Columbia[3]	-	783	704	708	726	755	695	629	692	701
Florida	4,897	5,012	5,309	5,461	5,543	6,087	6,390	6,755	6,742	7,002
Georgia	3,243	3,372	3,688	3,940	4,071	3,793	3,982	4,199	4,153	4,315
Hawaii	693	694	680	702	699	698	699	737	787	833
Idaho	663	701	670	697	715	724	669	736	708	698
Illinois	10,644	10,715	10,951	11,291	11,511	11,829	12,110	12,262	11,650	11,497
Indiana	4,699	4,792	4,834	4,914	5,072	5,232	5,268	5,285	5,333	5,394
Iowa	2,834	2,838	2,854	2,892	2,956	2,955	2,957	2,953	3,011	2,958
Kansas	2,264	2,266	2,205	2,179	2,306	2,251	2,286	2,311	2,315	2,323
Kentucky	2,547	2,586	2,691	2,707	2,704	2,801	2,924	2,986	2,961	2,913
Louisiana	2,688	2,706	2,787	2,905	2,918	3,080	3,120	3,237	3,042	3,193
Maine	960	930	1,036	995	1,051	1,006	1,046	1,068	1,000	968
Maryland[3]	4,472	3,819	3,941	3,756	4,428	4,224	4,278	4,444	3,981	4,116
Massachusetts	5,338	5,389	5,479	5,574	5,500	5,698	5,729	5,957	5,834	5,764
Michigan	7,880	8,109	8,416	8,515	8,784	8,708	8,847	8,918	8,840	8,805
Minnesota	3,585	3,520	3,637	3,726	3,776	3,829	3,867	3,949	3,894	3,785
Mississippi	1,409	1,414	1,479	1,535	1,607	1,676	1,799	1,772	1,707	1,702
Missouri	4,234	4,199	4,338	4,460	4,585	4,538	4,541	4,724	4,732	4,663
Montana	670	706	690	776	662	682	656	707	715	673
Nebraska	1,455	1,521	1,567	1,553	1,563	1,491	1,512	1,596	1,501	1,580
Nevada	378	403	449	456	452	457	482	536	572	601
New Hampshire	674	691	727	680	746	714	724	724	827	715
New Jersey	6,653	6,742	6,873	7,338	7,046	7,373	7,361	7,588	7,558	7,750
New Mexico	912	911	957	931	902	967	953	976	947	921
New York	17,741	18,140	18,356	18,371	18,230	18,354	18,788	18,907	18,685	18,272
North Carolina	4,043	4,115	4,266	4,426	4,487	4,571	4,612	4,823	4,646	4,776
North Dakota	676	644	653	669	665	658	654	639	625	605
Ohio	9,873	10,165	10,206	10,247	10,618	10,746	10,987	10,980	10,704	10,535
Oklahoma	2,123	2,222	2,263	2,233	2,294	2,362	2,376	2,470	2,464	2,420
Oregon	1,824	1,898	1,950	1,919	1,982	1,985	2,064	2,129	2,080	2,259
Pennsylvania	11,321	11,283	11,351	11,649	11,741	11,729	11,823	11,834	11,931	11,316
Rhode Island	834	868	895	912	908	935	1,009	972	990	878
South Carolina	1,890	1,967	1,992	2,056	2,149	2,167	2,245	2,279	2,319	2,483
South Dakota	724	673	710	695	662	717	721	717	692	693
Tennessee	3,178	3,203	3,318	3,402	3,455	3,502	3,543	3,676	3,634	3,838
Texas	8,986	9,305	9,526	9,695	10,520	10,615	10,877	11,112	10,976	10,940
Utah	967	992	1,053	1,006	1,033	1,021	1,047	1,081	1,018	1,076
Vermont	380	400	405	391	389	408	423	456	444	421
Virginia	3,726	3,917	3,920	4,047	4,177	4,220	4,321	4,546	4,505	4,330
Washington	2,925	2,964	3,015	3,082	3,200	3,338	3,347	3,447	3,428	3,526
West Virginia	1,581	1,583	1,545	1,528	1,565	1,584	1,548	1,579	1,628	1,531
Wisconsin	4,149	4,194	4,195	4,361	4,494	4,534	4,559	4,594	4,583	4,622
Wyoming	333	343	349	330	329	325	309	356	376	344
Other areas[4]	599	617	480	491	530	614	601	667	1,170	1,202
INCOME TAX AFTER CREDITS[5]										
United States[1]	44,893	48,200	47,160	49,525	56,071	62,899	76,611	86,569	83,759	85,253
Alabama	436	473	480	503	593	629	765	902	856	940
Alaska	60	69	64	76	77	88	104	150	150	164
Arizona	299	321	303	302	338	393	500	624	668	739
Arkansas	215	232	225	233	277	307	382	451	465	484
California	5,281	5,714	5,566	5,592	6,237	7,005	8,392	9,355	8,825	8,753
Colorado	456	476	438	442	497	565	707	830	850	948
Connecticut	947	1,046	1,019	1,091	1,257	1,479	1,821	2,054	1,842	1,801
Delaware[2]	-	194	214	230	218	229	267	295	299	310
District of Columbia[3]	-	297	288	280	299	314	346	361	385	397
Florida	1,002	1,090	1,139	1,226	1,376	1,691	2,232	2,636	2,673	2,960
Georgia	616	695	723	778	901	976	1,239	1,537	1,478	1,561
Hawaii	167	177	175	178	210	234	290	348	379	382
Idaho	108	118	107	115	130	146	170	194	197	219
Illinois	3,306	3,424	3,398	3,581	4,094	4,574	5,485	6,109	5,753	5,730
Indiana	1,111	1,197	1,156	1,244	1,429	1,569	1,894	2,169	2,059	2,136
Iowa	508	539	536	570	657	706	858	986	969	943
Kansas	450	485	440	445	510	568	711	797	802	808
Kentucky	451	472	468	490	585	621	766	930	920	955
Louisiana	502	562	542	580	709	797	948	1,046	986	1,066
Maine	167	167	173	177	193	221	274	313	292	281
Maryland[3]	1,252	1,073	1,083	1,148	1,350	1,478	1,843	2,056	1,959	2,049
Massachusetts	1,493	1,587	1,520	1,579	1,774	2,050	2,514	2,824	2,696	2,725
Michigan	2,107	2,315	2,361	2,582	2,934	3,154	3,776	4,343	4,005	4,100
Minnesota	707	765	733	763	867	990	1,196	1,423	1,381	1,367
Mississippi	189	217	213	230	276	307	374	403	445	436
Missouri	980	1,087	1,014	1,095	1,193	1,338	1,618	1,840	1,797	1,849
Montana	119	130	119	129	142	153	166	220	212	205
Nebraska	291	310	291	295	345	379	428	528	509	507
Nevada	125	149	144	143	155	182	241	302	285	281
New Hampshire	141	155	146	156	190	219	282	282	303	300

Footnotes at end of table.

Table 8.7. —NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES, 1962-1971—Continued

[All figures are estimates based on samples--number of returns in thousands money amounts in millions of dollars]

States	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971
INCOME TAX AFTER CREDITS--Continued										
New Jersey	2,028	2,180	2,102	2,279	2,469	2,844	3,450	3,882	3,860	3,937
New Mexico	164	173	160	173	183	200	237	276	296	293
New York	5,779	6,107	5,969	6,165	6,774	7,798	9,358	9,789	9,313	9,366
North Carolina	642	705	696	784	907	992	1,270	1,496	1,517	1,585
North Dakota	89	95	90	92	99	112	121	155	149	148
Ohio	2,558	2,738	2,667	2,890	3,253	3,521	4,353	4,964	4,706	4,629
Oklahoma	407	437	438	442	488	558	669	806	798	806
Oregon	418	471	476	468	530	587	699	819	790	832
Pennsylvania	2,776	2,973	2,945	3,099	3,468	3,803	4,568	5,164	5,125	4,972
Rhode Island	215	231	230	241	280	305	378	387	373	369
South Carolina	292	310	313	342	414	462	571	656	643	712
South Dakota	96	100	87	89	106	113	141	162	156	153
Tennessee	613	606	601	653	781	842	1,072	1,221	1,230	1,332
Texas	1,973	2,108	2,028	2,122	2,504	2,866	3,636	4,139	4,084	4,211
Utah	183	195	185	178	188	212	263	299	307	329
Vermont	62	71	72	71	88	100	130	148	149	128
Virginia	813	870	885	947	1,086	1,241	1,518	1,797	1,862	1,985
Washington	781	828	751	787	969	1,131	1,381	1,540	1,379	1,383
West Virginia	273	303	302	304	345	374	451	529	539	570
Wisconsin	896	954	925	975	1,119	1,259	1,492	1,700	1,643	1,651
Wyoming	74	84	70	68	75	85	100	118	124	136
Other areas[4]	94	122	92	103	130	145	183	216	295	322

[1] Includes data for "Other areas" described in footnote 4.
[2] For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.
[3] For 1962, data for District of Columbia are included in the statistics for Maryland.
[4] Includes data for returns of bona fide residents of Puerto Rico and for U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone.
[5] Includes surcharge for 1968-1970.

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1963	1965	1967	1969	1971	1963	1965	1967	1969	1971	1963	1965	1967	1969	1971
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Akron, Ohio[1]	207,985	202,326	235,879	244,100	239,156	132,609	124,784	152,336	136,252	156,541	1,346,787	1,507,872	1,812,031	1,704,431	2,433,800
Albany-Schenectady-Troy, New York	230,493	258,259	257,521	255,821	245,926	125,953	146,982	134,723	131,863	130,790	1,352,762	1,698,909	1,899,778	1,602,118	2,293,569
Albuquerque, New Mexico	n.a.	n.a.	96,861	157,322	120,338	n.a.	n.a.	63,263	93,516	69,285	n.a.	n.a.	679,413	853,566	1,049,496
Allentown-Bethlehem-Easton, Pennsylvania and N.J.	196,375	189,334	217,256	183,982	223,216	119,488	116,634	129,141	100,780	136,680	1,154,608	1,274,069	1,514,554	1,174,326	2,044,874
Anaheim-SantaAna-Garden Grove, California	339,602	405,628	484,023	513,273	534,034	230,819	261,409	297,979	315,745	336,407	2,515,269	3,116,992	3,943,934	4,147,344	5,694,916
Appleton-Oshkosh, Wisconsin	n.a.	n.a.	n.a.	n.a.	97,158	n.a.	n.a.	n.a.	n.a.	65,676	n.a.	n.a.	n.a.	n.a.	905,403
Atlanta, Georgia	367,498	425,806	457,235	542,590	512,741	209,944	246,005	242,937	280,845	279,197	2,283,890	2,936,644	3,489,697	3,627,455	5,049,291
Augusta, Georgia and South Carolina	n.a.	n.a.	63,510	79,541	n.a.	n.a.	n.a.	39,011	44,017	n.a.	n.a.	n.a.	418,559	460,074	n.a.
Austin, Texas	n.a.	n.a.	90,346	97,476	113,581	n.a.	n.a.	51,357	51,863	67,374	n.a.	n.a.	541,899	570,703	966,507
Bakersfield, California	95,542	99,659	103,542	89,399	123,397	66,418	64,907	66,522	59,117	77,419	583,437	642,580	738,725	623,256	958,079
Baltimore, Maryland	635,225	622,843	741,972	766,199	724,571	352,964	346,271	387,653	402,177	397,177	3,745,290	4,209,358	5,317,697	4,620,563	7,048,464
Baton Rouge, Louisiana	n.a.	n.a.	97,571	92,552	117,865	n.a.	n.a.	60,745	46,384	65,372	n.a.	n.a.	745,493	582,282	1,013,901
Beaumont-Port Arthur-Orange, Texas	103,147	97,523	99,858	127,434	127,035	72,345	72,195	68,477	71,148	66,747	621,706	646,071	715,185	723,097	1,084,358
Binghamton, New York and Pennsylvania	101,299	91,311	95,032	111,844	127,056	60,643	50,235	47,528	59,734	64,434	593,989	572,604	669,807	669,515	1,172,416
Birmingham, Alabama[2]	182,903	201,666	219,169	233,847	251,466	112,247	131,416	145,564	141,463	164,059	1,055,849	1,274,727	1,502,930	1,443,875	2,328,433
Boston, Massachusetts[1]	957,620	991,932	1,017,247	1,028,433	1,075,159	453,813	476,358	479,870	467,800	484,870	5,794,070	6,479,569	7,723,867	6,260,448	1,013,796
Bridgeport, Connecticut[1]	140,600	149,001	153,423	154,462	155,856	83,282	84,598	87,774	87,666	86,516	925,856	1,007,503	1,279,945	1,109,498	1,613,396
Buffalo, New York	441,377	459,422	466,466	441,077	494,331	259,245	263,702	264,920	242,501	282,917	2,684,158	3,077,001	3,502,384	2,786,358	4,622,648
Canton, Ohio	117,337	123,224	118,568	140,542	128,030	78,811	77,478	73,276	73,603	79,593	724,873	860,693	861,991	845,729	1,204,293
Charleston, South Carolina	n.a.	n.a.	89,407	87,093	76,391	n.a.	n.a.	55,413	44,915	46,014	n.a.	n.a.	573,540	433,674	608,909
Charleston, West Virginia	n.a.	n.a.	80,729	77,651	n.a.	n.a.	n.a.	50,255	44,338	n.a.	n.a.	n.a.	551,436	493,637	n.a.
Charlotte, North Carolina	113,037	114,012	124,432	121,406	138,826	65,623	74,249	83,114	64,337	85,019	665,684	811,774	969,697	775,694	1,375,544
Chattanooga, Tennessee and Georgia	99,481	99,400	104,116	120,060	115,131	58,903	61,361	57,595	77,042	68,287	515,257	582,578	632,147	732,014	973,480
Chicago, Illinois	2,437,231	2,581,895	2,758,312	2,827,115	2,736,595	1,330,081	1,368,305	1,428,023	1,423,636	1,400,102	16,574,607	19,377,910	22,975,733	19,571,126	28,621,212
Cincinnati, Ohio and Kentucky and Indiana[1]	424,204	449,758	503,899	518,542	509,747	261,767	249,103	283,603	292,210	289,825	2,628,352	3,001,485	3,625,088	3,415,411	4,966,041
Cleveland, Ohio[1]	689,707	722,876	740,609	736,551	694,768	404,024	400,066	393,679	373,285	356,355	4,570,828	5,375,682	5,954,231	5,045,065	7,009,214
Columbia, South Carolina	n.a.	n.a.	108,823	92,128	94,123	n.a.	n.a.	65,325	48,555	49,079	n.a.	n.a.	687,181	538,117	796,395
Columbus, Georgia and Alabama	n.a.	n.a.	60,493	59,464	n.a.	n.a.	n.a.	37,597	37,135	n.a.	n.a.	n.a.	365,818	376,938	n.a.
Columbus, Ohio[1]	274,350	297,997	316,471	334,231	324,440	169,712	176,136	186,590	173,271	187,175	1,716,972	1,996,554	2,444,310	2,055,816	3,163,282
Corpus Christi, Texas	n.a.	n.a.	96,580	84,106	100,087	n.a.	n.a.	67,688	52,793	60,883	n.a.	n.a.	602,581	500,833	791,204
Dallas, Texas[2]	410,621	459,845	494,300	551,504	597,165	260,345	285,829	308,282	326,465	330,249	2,576,630	3,098,708	3,766,086	4,007,579	5,790,076
Davenport-Rock Island-Moline, Iowa and Illinois[1]	108,455	131,404	123,073	134,111	152,806	72,149	78,333	72,110	65,342	100,733	704,451	867,629	900,989	739,869	1,470,841
Dayton, Ohio[1]	258,646	255,965	284,611	333,392	312,250	173,254	165,341	177,618	181,840	181,702	1,695,135	1,910,431	2,260,396	2,291,973	2,881,829
Denver, Colorado	369,174	392,289	404,514	447,452	442,006	219,849	228,955	237,919	256,177	256,994	2,388,531	2,632,842	3,063,304	3,078,935	4,573,223
Des Moines, Iowa	108,754	91,874	104,051	106,941	104,864	61,003	54,411	57,811	55,299	66,070	651,159	638,018	770,087	749,696	1,107,684
Detroit, Michigan	1,286,127	1,467,162	1,511,275	1,606,451	949,279	804,156	845,941	871,501	851,709	578,933	8,782,292	11,138,440	12,708,315	11,610,718	11,097,652
Duluth-Superior, Minnesota and Wisconsin	88,412	105,206	98,163	87,101	105,177	48,770	57,714	61,611	47,281	60,067	451,339	611,449	643,355	506,106	896,379
El Paso, Texas	93,520	114,755	96,787	114,614	113,385	58,387	69,690	64,578	63,848	74,018	472,704	649,097	628,709	525,910	947,081
Erie, Pennsylvania	n.a.	n.a.	102,782	102,203	76,862	n.a.	n.a.	62,697	55,987	49,977	n.a.	n.a.	735,382	637,060	727,394
Evansville, Indiana and Kentucky	n.a.	n.a.	80,275	81,997	n.a.	n.a.	n.a.	80,275	48,538	n.a.	n.a.	n.a.	570,634	521,985	n.a.
Flint, Michigan[1]	139,350	154,140	128,538	208,054	146,299	91,361	98,129	91,304	121,565	99,514	979,099	1,208,764	1,099,984	1,405,857	1,654,646
Fort Lauderdale-Hollywood, Florida	136,348	151,555	176,185	244,758	256,940	88,519	94,344	107,026	141,797	137,260	752,353	1,000,615	1,214,932	1,607,050	2,421,260
Fort Wayne, Indiana	n.a.	n.a.	92,432	103,362	95,781	n.a.	n.a.	48,845	47,904	51,112	n.a.	n.a.	749,340	589,726	953,705
Fort Worth, Texas	217,158	219,526	246,368	280,780	236,559	145,303	141,191	166,265	169,330	150,801	1,251,918	1,340,236	1,818,487	1,785,871	2,231,811
Fresno, California	112,183	126,733	134,665	161,487	135,175	71,864	75,891	81,910	91,338	82,498	610,625	778,313	887,852	824,202	1,200,051
Gary-Hammond-East Chicago, Indiana	180,661	205,458	227,259	217,198	254,444	119,031	117,917	131,854	128,331	151,980	1,191,184	1,448,099	1,626,183	1,499,741	2,187,368
Grand Rapids, Michigan	170,093	160,783	193,502	208,158	199,963	102,328	93,265	108,907	115,929	114,155	1,007,737	1,050,144	1,403,152	1,365,370	1,889,684
Greensboro-High Point, North Carolina	n.a.	n.a.	228,185	236,279	266,941	n.a.	n.a.	121,364	115,637	130,789	n.a.	n.a.	1,444,087	1,450,577	2,288,364
Greenville, South Carolina	n.a.	n.a.	109,103	107,386	120,998	n.a.	n.a.	60,215	50,139	70,865	n.a.	n.a.	662,798	512,415	980,363
Harrisburg, Pennsylvania[1]	137,112	126,456	159,936	151,681	153,042	79,631	75,797	92,083	76,377	81,952	772,462	830,520	1,115,668	939,728	1,438,524
Hartford, Connecticut[1]	191,693	208,362	239,941	259,745	248,874	106,747	107,457	116,987	127,633	150,217	1,368,853	1,560,321	1,921,497	1,713,355	2,552,562
Honolulu, Hawaii	178,953	186,537	198,367	220,925	254,453	93,559	95,580	94,106	105,625	127,156	1,078,550	1,254,091	1,496,795	1,465,711	2,566,410
Houston, Texas[3]	461,449	543,122	621,545	691,912	759,793	291,597	343,634	389,395	402,235	459,190	2,895,602	3,697,660	4,883,132	4,807,638	7,416,980
Huntington-Ashland, West Virginia, Kentucky, & Ohio	n.a.	n.a.	84,054	76,397	85,952	n.a.	n.a.	49,151	53,278	55,376	n.a.	n.a.	533,157	540,505	727,180
Indianapolis, Indiana[1,2]	346,347	355,966	372,609	423,227	376,776	211,300	207,559	222,290	209,553	208,414	2,183,944	2,453,144	2,933,508	2,650,899	3,817,983
Jackson, Mississippi	n.a.	n.a.	78,222	83,783	90,688	n.a.	n.a.	41,902	45,505	52,459	n.a.	n.a.	490,715	511,447	708,385
Jacksonville, Florida	169,923	154,007	159,330	178,119	193,771	96,481	92,473	89,619	98,683	125,058	892,867	984,965	1,053,113	1,001,476	1,637,089
Jersey City, New Jersey	236,823	247,455	245,768	210,601	244,170	117,351	113,579	110,341	94,873	117,775	1,307,365	1,492,803	1,539,314	1,055,881	1,970,511
Johnstown, Pennsylvania	83,952	82,211	83,202	84,199	81,464	48,665	50,037	50,664	49,025	45,515	413,943	465,033	505,844	437,912	623,398
Kansas City, Missouri and Kansas[1]	415,288	405,641	453,244	477,530	474,703	259,470	244,908	265,786	272,470	299,386	2,664,777	2,840,953	3,414,470	3,219,086	4,780,551
Knoxville, Tennessee	117,993	110,980	121,329	130,666	127,347	70,347	64,058	66,429	81,268	80,684	617,961	658,589	789,109	844,566	1,165,961
Lancaster, Pennsylvania	107,114	106,263	103,422	119,464	114,455	65,576	63,947	60,912	63,887	65,838	603,701	690,873	705,919	702,611	1,076,097
Lansing, Michigan	96,559	106,045	124,229	118,204	127,946	63,802	69,629	73,622	70,679	83,315	617,898	749,654	943,128	884,804	1,301,876
Las Vegas, Nevada	n.a.	n.a.	n.a.	n.a.	113,822	n.a.	n.a.	n.a.	n.a.	58,273	n.a.	n.a.	n.a.	n.a.	1,026,150
Little Rock-North Little Rock, Arkansas[2]	n.a.	n.a.	108,987	119,808	126,659	n.a.	n.a.	66,405	66,811	69,058	n.a.	n.a.	710,310	710,991	1,032,106
Long Branch-Asbury Park, New Jersey	n.a.	n.a.	n.a.	n.a.	139,996	n.a.	n.a.	n.a.	n.a.	77,971	n.a.	n.a.	n.a.	n.a.	1,487,810
Lorain-Elyria, Ohio	n.a.	n.a.	85,851	91,143	100,644	n.a.	n.a.	56,715	51,434	59,827	n.a.	n.a.	589,878	630,851	887,737
Los Angeles-Long Beach, California	2,418,330	2,518,674	2,665,772	2,778,582	2,745,515	1,347,469	1,397,837	1,392,859	1,424,805	1,409,932	16,681,641	18,840,037	21,438,708	17,829,069	25,962,434
Louisville, Kentucky and Indiana	243,267	263,153	278,376	317,161	302,038	140,527	160,852	164,864	180,103	177,161	1,427,917	1,738,112	1,978,726	2,101,051	2,898,094
Madison, Wisconsin	n.a.	n.a.	90,222	115,553	96,019	n.a.	n.a.	46,988	60,672	57,099	n.a.	n.a.	725,867	751,745	1,001,422

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of exemptions, total					Income tax after credits				
	1963	1965	1967	1969	1971	1963	1965	1967	1969	1971
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Akron, Ohio[1]	616,853	592,158	686,612	653,917	686,113	177,529	185,888	227,348	332,570	319,499
Albany-Schenectady-Troy, New York	642,468	724,404	676,223	686,918	668,466	174,010	186,495	234,972	295,545	284,470
Albuquerque, New Mexico	n.a.	n.a.	299,212	438,191	330,803	n.a.	n.a.	80,392	134,688	127,524
Allentown-Bethlehem-Easton, Pennsylvania and N.J.	535,764	511,223	618,935	472,269	594,796	154,552	151,544	184,905	226,056	264,610
Anaheim-SantaAna-Garden Grove, California	1,070,017	1,238,004	1,422,781	1,478,028	1,535,769	322,621	332,891	448,083	673,176	674,253
Appleton-Oshkosh, Wisconsin	n.a.	n.a.	n.a.	n.a.	298,305	n.a.	n.a.	n.a.	n.a.	105,969
Atlanta, Georgia	1,036,408	1,136,680	1,192,472	1,468,119	1,361,362	309,418	351,865	447,790	696,771	678,491
Augusta, Georgia and South Carolina	n.a.	n.a.	187,854	232,859	n.a.	n.a.	n.a.	47,255	62,221	n.a.
Austin, Texas	n.a.	n.a.	239,943	273,458	286,684	n.a.	n.a.	71,048	109,221	127,925
Bakersfield, California	303,634	289,352	326,217	257,332	350,611	70,645	70,939	83,380	95,021	102,529
Baltimore, Maryland[2]	1,770,020	1,697,445	1,957,127	2,084,283	1,942,466	495,824	502,232	667,668	869,967	917,917
Baton Rouge, Louisiana	n.a.	n.a.	295,938	255,806	327,699	n.a.	71,304	86,490	113,828	121,629
Beaumont-Port Arthur-Orange, Texas	324,987	314,131	295,355	313,115	357,522	80,528	n.a.	84,955	132,942	134,966
Binghamton, New York and Pennsylvania	288,074	254,507	251,865	294,454	334,745	78,328	62,548	82,707	122,822	148,269
Birmingham, Alabama[2]	583,063	567,576	605,116	652,549	768,393	128,976	140,823	178,648	249,302	278,909
Boston, Massachusetts[1]	2,477,443	2,555,754	2,557,590	2,577,269	2,585,836	803,278	799,700	1,050,361	1,353,423	1,383,374
Bridgeport, Connecticut[1]	415,903	408,754	421,024	435,367	435,962	126,350	124,145	172,659	212,705	220,963
Buffalo, New York	1,287,559	1,306,951	1,263,673	1,216,132	1,304,047	342,128	344,821	422,100	482,808	562,095
Canton, Ohio	352,739	349,604	329,690	378,817	356,739	95,301	101,416	108,545	157,528	150,655
Charleston, South Carolina	n.a.	n.a.	296,905	231,652	252,778	n.a.	n.a.	58,294	71,806	64,687
Charleston, West Virginia	n.a.	n.a.	226,892	211,549	n.a.	n.a.	n.a.	67,772	87,831	n.a.
Charlotte, North Carolina[1]	341,592	336,516	357,773	326,589	384,037	84,915	94,942	119,545	138,943	177,890
Chattanooga, Tennessee and Georgia	283,014	291,468	260,178	339,592	304,090	62,059	63,904	77,614	123,063	127,389
Chicago, Illinois	6,672,373	7,022,130	7,340,987	7,507,446	7,182,021	2,483,599	2,583,957	3,315,609	4,287,541	4,081,489
Cincinnati, Ohio and Kentucky and Indiana[1]	1,223,790	1,281,111	1,424,724	1,446,227	1,400,600	363,807	360,740	461,534	645,599	668,640
Cleveland, Ohio[1]	2,000,142	2,013,799	1,989,455	4,241,648	1,826,601	649,772	721,263	817,714	1,062,792	978,809
Columbia, South Carolina	n.a.	n.a.	321,251	272,210	257,543	n.a.	n.a.	74,431	82,834	92,256
Columbus, Georgia and Alabama	n.a.	n.a.	169,682	165,894	n.a.	n.a.	n.a.	42,222	62,685	n.a.
Columbus, Ohio[1]	793,192	841,206	883,974	864,534	862,953	233,091	237,961	310,651	400,333	422,527
Corpus Christi, Texas	n.a.	n.a.	343,067	252,407	299,545	n.a.	n.a.	68,541	81,703	90,204
Dallas, Texas[2]	1,172,352	1,328,995	1,404,330	1,556,019	1,608,886	371,715	384,235	509,063	786,753	821,098
Davenport-Rock Island-Moline, Iowa and Illinois[1]	347,774	373,415	344,251	352,149	456,192	91,597	98,220	113,264	143,467	177,635
Dayton, Ohio[1]	786,404	744,801	807,225	863,280	874,367	234,292	239,067	297,944	433,617	375,827
Denver, Colorado	1,057,280	1,140,763	1,146,494	1,206,667	1,217,657	317,322	287,747	371,410	539,865	601,925
Des Moines, Iowa	294,507	254,681	279,272	274,992	309,409	84,106	76,756	97,748	142,285	143,470
Detroit, Michigan	3,767,557	4,101,332	4,221,892	4,188,680	2,698,158	1,261,347	1,450,326	1,738,808	2,341,135	1,563,241
Duluth-Superior, Minnesota and Wisconsin	269,926	289,755	279,436	246,341	269,287	51,573	64,154	68,524	79,342	104,374
El Paso, Texas	313,914	398,917	346,063	318,889	343,970	53,605	63,721	70,930	91,057	109,951
Erie, Pennsylvania	n.a.	n.a.	305,425	307,766	217,628	n.a.	n.a.	88,136	105,313	90,163
Evansville, Indiana and Kentucky	n.a.	n.a.	228,475	222,872	n.a.	n.a.	n.a.	69,331	95,248	n.a.
Flint, Michigan[1]	440,167	455,401	423,117	611,612	466,143	136,699	154,452	139,052	232,526	213,956
Fort Lauderdale-Hollywood, Florida	390,369	420,319	483,813	638,488	686,795	92,341	120,019	150,571	329,444	346,128
Fort Wayne, Indiana	n.a.	n.a.	262,768	256,244	259,374	n.a.	n.a.	99,418	118,050	133,552
Fort Worth, Texas	653,322	642,019	690,178	767,489	658,615	162,091	148,486	228,792	322,162	294,000
Fresno, California	330,620	349,701	384,225	459,316	402,006	75,035	85,410	103,687	131,262	136,505
Gary-Hammond-East Chicago, Indiana	557,175	604,108	661,504	626,069	714,847	158,230	165,091	189,459	258,188	259,001
Grand Rapids, Michigan[1]	520,093	491,754	561,619	578,357	568,876	124,522	114,964	175,655	237,560	237,051
Greensboro-High Point, North Carolina	n.a.	n.a.	581,741	593,577	658,335	n.a.	n.a.	173,734	282,181	286,390
Greenville, South Carolina	n.a.	n.a.	299,956	289,641	317,168	n.a.	n.a.	71,859	82,574	111,577
Harrisburg, Pennsylvania[1]	368,598	350,809	425,779	369,338	370,592	99,724	94,881	136,834	201,355	189,504
Hartford, Connecticut[1]	511,534	549,813	584,016	617,086	672,696	212,228	210,308	277,188	373,310	357,101
Honolulu, Hawaii	501,622	517,802	513,698	567,407	673,862	141,220	146,108	188,950	272,372	332,141
Houston, Texas[3]	1,389,929	1,610,754	1,818,139	1,915,700	2,167,093	410,595	455,255	674,851	926,144	1,034,357
Huntington-Ashland, West Virginia, Kentucky, & Ohio	n.a.	n.a.	233,137	229,785	239,624	n.a.	n.a.	63,101	92,288	95,477
Indianapolis, Indiana[1,2]	1,031,254	1,004,000	1,069,669	1,076,187	1,031,694	300,527	293,917	381,501	521,973	529,979
Jackson, Mississippi	n.a.	n.a.	223,682	232,424	239,796	n.a.	n.a.	54,226	79,386	82,012
Jacksonville, Florida	490,445	461,212	445,050	489,721	537,861	110,286	113,569	134,513	186,232	202,165
Jersey City, New Jersey	599,834	600,978	578,301	520,207	635,823	172,502	173,469	190,045	247,341	248,406
Johnstown, Pennsylvania	230,658	234,690	238,920	216,776	211,838	50,265	46,761	54,631	67,405	71,658
Kansas City, Missouri and Kansas[1]	1,191,630	1,142,931	1,298,361	1,285,453	1,428,583	363,279	331,833	417,981	604,620	619,356
Knoxville, Tennessee	340,274	293,139	315,920	341,447	341,022	77,829	77,232	96,633	140,076	152,290
Lancaster, Pennsylvania	304,780	296,610	278,864	319,552	335,189	79,691	81,668	87,569	126,021	137,747
Lansing, Michigan	309,009	315,589	359,826	318,061	356,172	79,519	85,376	113,111	161,116	161,756
Las Vegas, Nevada	n.a.	n.a.	n.a.	n.a.	305,908	n.a.	n.a.	n.a.	n.a.	135,180
Little Rock-North Little Rock, Arkansas[2]	n.a.	n.a.	312,931	322,949	324,334	n.a.	n.a.	76,982	126,098	126,596
Long Branch-Asbury Park, New Jersey	n.a.	n.a.	n.a.	n.a.	393,855	n.a.	n.a.	n.a.	n.a.	203,261
Lorain-Elyria, Ohio	n.a.	n.a.	262,325	251,398	288,610	n.a.	n.a.	64,009	106,612	103,066
Los Angeles-Long Beach, California	6,611,935	6,902,659	7,023,098	7,182,082	7,305,463	2,316,813	2,252,984	2,752,578	3,465,939	3,109,368
Louisville, Kentucky and Indiana	719,232	780,591	773,225	888,388	843,630	183,770	194,340	240,853	372,986	379,860
Madison, Wisconsin	n.a.	n.a.	242,698	300,387	247,466	n.a.	n.a.	92,616	133,200	131,005

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of returns					Number of joint returns					Adjusted gross income				
	1963	1965	1967	1969	1971	1963	1965	1967	1969	1971	1963	1965	1967	1969	1971
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Memphis, Tennessee and Arkansas[1]	196,543	222,993	233,095	230,683	233,325	111,518	121,339	127,520	120,922	143,000	1,127,816	1,327,694	1,583,707	1,331,076	2,197,669
Miami, Florida	349,762	377,107	407,458	475,908	484,244	207,201	214,006	210,218	270,341	257,739	1,878,456	2,229,393	2,673,246	2,833,657	4,532,818
Milwaukee, Wisconsin[1,2]	479,707	480,124	546,412	547,060	516,045	279,275	294,850	305,113	286,229	280,165	3,035,607	3,474,088	4,217,591	3,504,189	4,817,218
Minneapolis-St. Paul, Minnesota	569,845	599,144	648,166	688,244	679,359	314,207	340,576	357,602	362,264	360,817	3,654,697	4,225,274	5,003,243	4,704,948	6,623,972
Mobile, Alabama[1]	103,884	99,825	114,414	122,791	123,102	59,991	59,500	67,527	79,017	73,458	527,471	573,960	723,992	720,743	987,134
Nashville, Tennessee[1]	159,411	171,856	181,002	192,959	213,969	87,343	97,252	102,893	116,528	114,675	837,636	1,022,631	1,245,311	1,290,927	1,928,754
New Brunswick-Perth Amboy-Sayreville, New Jersey	n.a.	n.a.	n.a.	n.a.	216,310	n.a.	n.a.	n.a.	n.a.	114,429	n.a.	n.a.	n.a.	n.a.	2,048,360
New Haven, Connecticut[1]	120,994	131,725	130,638	134,920	134,222	62,465	73,950	71,604	69,772	69,767	769,343	964,193	1,046,952	908,836	1,361,135
New Orleans, Louisiana[1]	308,846	332,086	331,175	312,637	310,993	181,576	190,466	190,771	168,092	200,244	1,707,997	2,078,760	2,449,176	1,912,351	2,813,003
New York, New York	4,457,488	4,546,345	4,603,416	4,791,444	4,393,404	2,240,253	2,255,707	2,242,796	2,317,776	2,159,099	30,736,669	34,278,160	39,326,491	32,467,751	46,693,333
Newark, New Jersey	692,751	680,733	717,257	721,366	706,571	380,345	357,411	371,981	384,935	375,443	4,768,395	5,277,951	6,144,408	5,448,102	7,786,514
Newport News-Hampton, Virginia	n.a.	n.a.	91,176	102,797	79,045	n.a.	n.a.	53,262	61,669	51,474	n.a.	n.a.	627,748	670,671	771,050
Norfolk-Portsmouth, Virginia	161,450	185,575	217,608	217,417	192,811	99,344	104,338	132,004	138,517	113,413	861,778	1,095,972	1,428,319	1,358,865	1,707,810
Oklahoma City, Oklahoma	194,662	205,920	198,142	210,622	239,443	123,882	127,289	125,796	127,712	156,279	1,137,066	1,203,042	1,412,609	1,393,029	2,201,755
Omaha, Nebraska and Iowa	178,976	185,831	175,394	209,863	188,195	103,481	103,915	107,397	118,151	112,174	1,058,856	1,152,348	1,297,957	1,270,499	1,719,558
Orlando, Florida	109,903	110,136	133,155	129,637	167,872	76,728	68,083	79,167	74,796	87,349	619,298	619,170	921,603	740,405	1,371,220
Oxnard-Ventura, California	n.a.	n.a.	n.a.	n.a.	147,821	n.a.	n.a.	n.a.	n.a.	91,723	n.a.	n.a.	n.a.	n.a.	1,343,035
Paterson-Clifton-Passaic, New Jersey	461,700	468,411	507,115	573,746	548,249	272,505	273,004	277,360	289,536	318,022	3,328,841	3,631,413	4,505,591	4,099,353	6,342,449
Pensacola, Florida	n.a.	n.a.	72,884	77,439	n.a.	n.a.	n.a.	50,955	44,095	n.a.	n.a.	n.a.	476,372	404,579	n.a.
Peoria, Illinois[1]	102,364	120,894	121,572	132,857	84,082	71,356	76,247	78,985	75,891	62,457	663,888	826,598	915,024	900,438	860,782
Philadelphia, Pennsylvania and New Jersey	1,521,946	1,597,929	1,758,588	1,758,086	1,725,124	829,627	881,720	929,883	874,104	897,276	9,410,933	10,865,580	13,116,040	10,929,805	16,644,811
Phoenix, Arizona	257,355	275,900	307,896	346,811	389,206	160,856	169,707	196,410	193,138	224,470	1,533,018	1,685,621	2,188,837	2,101,310	3,543,813
Pittsburgh, Pennsylvania	775,915	732,123	846,932	859,053	857,386	466,758	452,338	498,041	481,844	479,782	4,806,974	5,064,555	6,097,178	5,436,225	7,796,036
Portland, Oregon and Washington	318,799	327,185	342,728	386,117	377,603	198,937	192,801	189,461	209,602	221,050	1,976,167	2,250,414	2,484,466	2,483,562	3,386,940
Providence-Pawtucket-Warwick, Rhode Island & Mass.[1]	290,897	310,225	320,983	324,510	316,775	161,555	174,235	163,696	147,256	163,495	1,603,292	1,875,198	2,103,386	1,617,425	2,756,149
Reading, Pennsylvania	99,141	103,555	102,527	107,617	113,600	62,847	64,675	59,208	56,725	68,751	553,730	653,801	706,999	660,457	976,262
Richmond, Virginia[1]	172,587	160,964	176,194	184,570	175,710	90,006	91,984	82,811	100,540	85,041	985,252	1,158,757	1,315,920	1,169,025	1,793,872
Rochester, New York[1]	266,169	313,432	314,623	325,321	350,223	152,129	176,822	158,956	165,985	192,476	1,747,027	2,174,996	2,576,919	2,251,232	3,538,138
Rockford, Illinois	n.a.	n.a.	91,831	93,051	146,692	n.a.	n.a.	47,093	53,976	84,298	n.a.	n.a.	692,660	651,036	1,387,896
Sacramento, California[1]	230,409	227,145	275,985	256,444	273,121	150,524	149,401	167,788	148,003	169,986	1,564,285	1,707,422	2,123,383	1,762,799	2,657,222
St. Louis, Missouri and Illinois[1]	752,643	812,032	822,038	849,422	814,807	428,944	471,601	456,584	501,200	469,033	4,682,927	5,634,196	6,370,027	6,009,541	8,080,499
Salt Lake City, Utah[1]	166,551	168,864	163,959	171,312	193,568	102,289	103,305	107,027	98,117	111,464	994,006	1,064,466	1,133,322	1,089,789	1,687,409
San Antonio, Texas[1]	208,330	245,703	225,388	272,060	261,236	131,114	133,542	129,080	158,952	151,386	1,055,259	1,348,256	1,418,296	1,594,385	2,247,053
San Bernardino-Riverside-Ontario, California	293,164	305,329	340,796	385,628	363,264	191,684	202,164	216,070	229,471	247,615	1,773,993	2,050,093	2,421,778	2,279,488	3,260,994
San Diego, California	337,355	369,541	376,093	486,594	494,674	209,897	224,946	240,412	293,769	289,605	1,983,157	2,381,542	2,851,755	3,210,396	4,631,763
San Francisco-Oakland, California[4]	1,105,396	1,173,439	1,222,447	1,321,194	1,267,600	590,329	634,040	642,681	654,116	680,654	7,699,293	8,944,867	10,137,490	8,591,025	13,360,693
San Jose, California	280,502	330,859	363,902	371,801	402,702	189,970	194,351	218,066	223,325	234,544	2,213,780	2,530,899	3,175,544	3,053,028	4,406,493
Santa Barbara, California	n.a.	n.a.	n.a.	n.a.	99,323	n.a.	n.a.	n.a.	n.a.	50,852	n.a.	n.a.	n.a.	n.a.	899,001
Scranton, Pennsylvania	n.a.	n.a.	85,383	67,822	n.a.	n.a.	n.a.	40,726	28,515	n.a.	n.a.	n.a.	470,633	294,726	n.a.
Seattle-Everett, Washington	441,141	429,041	524,359	573,085	499,956	272,172	254,060	303,825	318,139	320,573	3,034,367	3,152,715	4,377,081	4,107,821	5,062,082
Shreveport, Louisiana	72,130	66,591	93,157	79,886	73,118	49,041	38,602	53,789	51,255	57,082	412,076	394,276	600,547	499,597	781,671
South Bend, Indiana[1]	88,993	90,016	100,717	106,660	92,969	52,870	57,321	55,444	55,345	65,304	513,612	612,122	722,125	673,895	894,989
Spokane, Washington	95,032	100,169	94,735	110,482	100,391	58,907	60,448	58,390	69,752	58,367	546,096	598,890	640,949	713,230	875,063
Springfield-Chicopee-Holyoke, Mass. and Conn.[1]	157,521	171,165	178,528	167,872	167,016	86,351	99,207	99,962	87,266	96,246	902,898	1,117,807	1,246,418	1,057,492	1,503,080
Stockton, California	n.a.	n.a.	96,385	108,180	117,680	n.a.	n.a.	64,328	72,087	64,538	n.a.	n.a.	682,836	671,203	1,024,479
Syracuse, New York	204,237	192,539	198,987	228,574	247,907	114,014	113,897	107,821	117,841	144,085	1,174,499	1,263,897	1,474,588	1,301,935	2,299,716
Tacoma, Washington	90,007	120,668	127,862	135,927	156,054	58,665	73,148	78,767	83,718	101,860	537,764	744,247	963,736	919,857	1,327,420
Tampa-St. Petersburg, Florida	269,544	301,865	310,134	373,603	392,812	161,330	176,735	173,809	217,426	232,776	1,354,832	1,616,896	1,873,588	2,043,006	3,381,336
Toledo, Ohio and Michigan[1]	184,587	228,527	235,265	266,791	250,811	123,406	135,110	132,766	154,561	166,221	1,198,779	1,532,669	1,757,147	1,841,549	2,502,890
Trenton, New Jersey	105,615	116,054	111,908	129,169	112,331	62,807	63,883	58,172	60,878	62,574	659,780	814,526	891,385	826,513	1,126,456
Tucson, Arizona	92,551	84,518	106,533	115,335	142,058	64,068	50,574	55,339	78,728	89,141	537,337	522,315	683,540	808,814	1,305,645
Tulsa, Oklahoma	137,078	146,317	171,789	185,247	174,559	85,911	95,096	115,722	119,415	160,837	819,062	1,019,882	1,211,387	1,319,968	1,616,979
Utica-Rome, New York	96,944	93,567	116,531	107,997	109,159	59,428	54,090	67,371	73,106	59,362	546,825	603,868	797,257	726,186	834,372
Washington, D. C., Maryland, and Virginia[2]	822,348	831,996	1,008,189	1,047,328	1,220,622	420,416	401,866	481,679	544,872	574,576	5,855,122	6,589,453	8,535,408	7,914,080	13,586,020
West Palm Beach, Florida	n.a.	n.a.	96,445	107,142	143,581	n.a.	n.a.	49,053	48,797	81,967	n.a.	n.a.	710,437	666,165	1,457,797
Wichita, Kansas[1]	135,965	127,237	144,758	160,089	136,625	84,243	73,788	84,935	99,792	87,891	801,646	810,864	974,378	1,030,867	1,207,687
Wilkes-Barre-Hazleton, Pennsylvania	108,110	106,113	129,845	140,865	112,353	57,100	59,971	68,187	72,976	61,468	503,748	551,707	737,766	669,851	915,296
Wilmington, Delaware, Maryland, and New Jersey[1]	149,225	146,919	171,066	183,482	207,389	87,817	85,211	98,444	89,852	129,308	1,073,900	1,277,333	1,424,123	1,213,568	2,100,672
Worcester, Massachusetts	112,424	122,221	115,750	119,353	116,992	56,145	68,112	54,525	65,065	61,539	641,708	749,669	753,511	714,049	1,068,116
York, Pennsylvania[1]	111,839	100,451	104,308	125,567	126,601	69,098	60,091	65,243	82,736	76,064	597,578	638,334	689,681	838,378	1,159,319
Youngstown-Warren, Ohio	159,063	173,692	196,414	196,959	202,821	100,763	119,608	117,082	108,284	105,128	957,437	1,247,646	1,347,592	1,199,466	1,707,162
Standard consolidated areas:															
New York-Northeastern New Jersey	n.a.	n.a.	6,333,857	6,582,510	6,175,987	n.a.	n.a.	3,153,998	3,237,688	3,123,531	n.a.	n.a.	53,585,214	45,109,341	65,604,814
Chicago, Illinois-Northwestern Indiana	n.a.	n.a.	2,985,571	3,044,313	2,991,039	n.a.	n.a.	1,559,877	1,551,967	1,552,082	n.a.	n.a.	24,601,916	21,070,867	30,808,580

Table 8.8--NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS FOR 125 LARGEST STANDARD METROPOLITAN STATISTICAL AREAS, ALTERNATE YEARS, 1963-1971--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of exemptions, total					Income tax after credits				
	1963	1965	1967	1969	1971	1963	1965	1967	1969[3]	1971
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Memphis, Tennessee and Arkansas[1]	597,409	642,374	685,683	628,996	660,368	144,158	154,200	194,843	254,088	293,184
Miami, Florida	953,745	1,025,641	1,062,763	1,242,246	1,300,989	238,437	259,058	363,229	582,134	670,066
Milwaukee, Wisconsin[1,2]	1,344,147	1,400,726	1,545,272	1,428,011	1,396,496	407,104	405,290	529,181	663,224	604,062
Minneapolis-St. Paul, Minnesota	1,595,468	1,681,827	1,801,302	1,803,958	1,787,240	485,899	483,972	618,769	885,913	835,654
Mobile, Alabama[1]	312,179	290,828	326,915	383,258	368,831	60,742	62,396	78,940	104,108	104,619
Nashville, Tennessee[1]	436,336	475,373	480,315	512,347	527,577	112,068	120,355	159,575	248,937	269,782
New Brunswick-Perth Amboy-Sayreville, New Jersey	n.a.	n.a.	n.a.	n.a.	579,545	n.a.	n.a.	n.a.	n.a.	258,108
New Haven, Connecticut[1]	318,437	352,469	337,627	355,811	372,860	110,488	122,384	146,400	187,360	184,426
New Orleans, Louisiana[1]	896,834	999,350	987,554	841,295	874,112	231,218	235,167	315,588	371,893	374,143
New York, New York	11,899,306	11,772,222	11,866,870	12,281,353	11,310,980	4,513,125	4,572,301	5,773,063	7,175,571	6,504,651
Newark, New Jersey	1,915,529	1,800,033	1,968,270	1,958,905	1,935,226	695,443	716,981	885,293	1,131,974	1,139,450
Newport News-Hampton, Virginia	n.a.	n.a.	266,282	279,089	209,457	n.a.	n.a.	68,912	109,887	99,161
Norfolk-Portsmouth, Virginia	482,227	547,827	648,449	632,668	499,095	102,002	112,681	154,421	212,120	212,122
Oklahoma City, Oklahoma	557,569	580,199	566,205	591,469	643,009	142,751	127,803	168,924	221,144	279,964
Omaha, Nebraska and Iowa	518,411	532,255	495,435	560,180	534,368	141,755	130,828	167,735	225,910	219,741
Orlando, Florida	350,857	331,638	394,309	378,450	445,401	72,016	62,511	104,917	118,599	167,355
Oxnard-Ventura, California	n.a.	n.a.	n.a.	n.a.	438,995	n.a.	n.a.	n.a.	n.a.	145,244
Paterson-Clifton-Passaic, New Jersey	1,268,483	1,275,950	1,357,818	1,507,569	1,493,742	474,297	465,741	640,177	844,917	922,991
Pensacola, Florida	n.a.	n.a.	218,526	204,740	n.a.	n.a.	n.a.	47,963	59,405	n.a.
Peoria, Illinois[1]	301,088	359,432	354,376	371,943	264,746	89,203	92,812	112,723	152,427	107,167
Philadelphia, Pennsylvania and New Jersey	4,256,892	4,339,193	4,666,008	4,532,894	4,483,063	1,262,450	1,313,111	1,721,028	2,206,925	2,222,185
Phoenix, Arizona	761,615	807,313	921,672	900,331	1,065,635	189,602	177,825	247,206	378,551	446,139
Pittsburgh, Pennsylvania	2,184,677	2,087,014	2,317,393	2,319,348	2,288,192	653,175	631,746	784,123	1,020,651	1,029,046
Portland, Oregon and Washington	922,524	893,424	899,123	974,773	1,050,231	257,843	268,172	313,952	460,986	424,856
Providence-Pawtucket-Warwick, Rhode Island & Mass[1]	777,940	817,196	824,067	849,682	795,358	209,057	218,455	266,920	317,385	349,248
Reading, Pennsylvania	282,371	277,403	256,673	258,253	271,542	70,368	76,175	90,619	118,920	127,131
Richmond, Virginia[1]	467,927	434,850	439,018	459,908	445,282	130,388	148,485	179,209	220,895	246,106
Rochester, New York[1]	743,903	890,772	843,789	832,613	929,305	238,669	254,724	337,957	438,071	455,277
Rockford, Illinois	n.a.	n.a.	242,179	241,323	380,179	n.a.	n.a.	91,027	113,611	179,620
Sacramento, California[1]	703,485	685,751	794,289	681,489	770,011	204,784	198,565	250,602	304,987	319,380
St. Louis, Missouri and Illinois[1]	2,068,227	2,313,871	2,263,833	2,472,829	2,209,269	650,078	677,149	846,270	1,090,076	1,093,979
Salt Lake City, Utah[1]	503,708	507,052	498,547	492,504	550,823	111,286	106,888	119,223	160,015	194,518
San Antonio, Texas[1]	640,529	714,545	641,722	773,825	721,269	133,260	150,606	179,603	286,244	297,456
San Bernardino-Riverside-Ontario, California	890,844	944,155	993,759	1,112,915	1,070,214	208,156	208,186	256,739	345,898	348,935
San Diego, California	981,544	1,078,574	1,150,245	1,415,465	1,372,246	241,415	247,021	325,883	518,435	552,986
San Francisco-Oakland, California[4]	2,920,861	3,132,359	3,159,202	3,231,583	3,249,560	1,126,574	1,137,744	1,367,764	1,784,327	1,760,430
San Jose, California	874,446	967,067	1,020,384	1,062,568	1,137,638	295,716	284,884	392,769	533,229	536,936
Santa Barbara, California	n.a.	n.a.	n.a.	n.a.	261,465	n.a.	n.a.	n.a.	n.a.	108,109
Scranton, Pennsylvania	n.a.	n.a.	199,564	155,615	n.a.	n.a.	n.a.	56,451	64,203	n.a.
Seattle-Everett, Washington	1,247,758	1,206,634	1,388,549	1,456,948	1,428,625	422,022	383,269	582,439	798,364	666,580
Shreveport, Louisiana	215,208	183,461	256,136	232,102	243,223	52,937	44,432	72,388	81,089	102,208
South Bend, Indiana[1]	234,947	267,141	271,914	273,158	275,255	69,887	72,782	92,901	128,898	113,391
Spokane, Washington	272,222	277,933	266,985	300,590	269,707	69,442	65,185	76,256	116,876	110,553
Springfield-Chicopee-Holyoke, Mass. and Conn.[1]	426,410	448,164	507,688	429,146	495,263	116,480	129,454	149,436	207,590	188,257
Stockton, California	n.a.	n.a.	283,863	324,933	293,304	n.a.	n.a.	79,244	98,012	129,468
Syracuse, New York	590,850	561,134	560,117	630,208	735,590	144,605	136,084	176,270	217,070	269,949
Tacoma, Washington	247,764	355,041	353,631	378,101	471,423	70,770	78,030	121,933	158,167	154,347
Tampa-St. Petersburg, Florida	747,817	823,537	823,909	1,055,235	1,057,374	157,583	164,422	214,647	348,336	429,134
Toledo, Ohio and Michigan[1]	560,422	638,717	633,654	728,945	718,480	163,080	183,730	231,778	349,258	334,905
Trenton, New Jersey	293,599	309,942	285,344	315,819	298,531	91,372	104,470	126,711	187,856	144,504
Tucson, Arizona	274,320	242,791	283,372	350,147	428,761	64,720	60,516	81,353	126,907	156,546
Tulsa, Oklahoma	398,949	425,159	470,883	535,334	481,314	114,084	126,738	154,848	228,403	211,418
Utica-Rome, New York	275,254	261,777	323,792	338,516	296,275	68,343	65,225	94,282	104,257	94,359
Washington, D.C., Maryland, and Virginia[2]	2,225,415	2,192,120	2,613,185	2,754,450	3,069,104	864,147	890,582	1,184,471	1,641,845	1,943,850
West Palm Beach, Florida	n.a.	n.a.	250,766	257,986	398,932	n.a.	n.a.	106,073	171,726	223,339
Wichita, Kansas[1]	403,728	355,988	387,176	438,910	390,122	99,515	91,595	116,878	172,429	145,800
Wilkes-Barre-Hazleton, Pennsylvania	285,013	283,843	328,977	375,044	313,763	60,859	56,431	85,565	128,533	111,694
Wilmington, Delaware, Maryland, and New Jersey[1]	415,843	428,542	481,428	443,247	552,677	185,446	214,776	214,117	282,974	301,144
Worcester, Massachusetts	302,807	320,723	275,185	310,218	290,948	83,344	85,435	96,122	126,927	159,180
York, Pennsylvania[1]	324,038	261,460	279,627	338,198	311,481	71,952	76,288	83,615	142,602	148,467
Youngstown-Warren, Ohio	473,227	544,487	555,327	536,959	526,844	121,626	137,245	155,758	223,504	210,771
Standard consolidated areas:										
New York-Northeastern New Jersey	n.a.	n.a.	16,516,895	17,047,705	16,153,084	n.a.	n.a.	7,745,357	9,764,226	9,178,284
Chicago, Illinois-Northwestern Indiana	n.a.	n.a.	8,002,491	8,133,515	7,896,868	n.a.	n.a.	3,505,068	4,545,729	4,340,490

n.a. - Not available.
[1] SMSA definition changed in 1963 to include additional areas.
[2] SMSA definition changed in 1967 to include additional areas.
[3] SMSA definition changed in 1965 to include additional areas.
[4] Solano County deleted from definition of San Francisco SMSA in 1964.
[5] Includes surcharge.
NOTE: For 1963-65, data are available for the 100 largest SMSA's (as defined in those years) only.

Section 9

1971 Forms and Instructions

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1971 Federal Income Tax Forms

This package contains the following:

Form 1040
U S Individual Income Tax Return

Schedules A&B
Itemized Deductions AND
Dividend and Interest Income

Schedule C
Profit (or Loss) From
Business or Profession

Schedule D
Capital Gains and Losses

Schedules E&R
Supplemental Income Schedule AND
Retirement Income Credit Computation

Schedule F
Farm Income and Expenses

Schedule SE
Computation of Social
Security Self Employment Tax

Form 4136
Computation of Credit for
Federal Tax on Gasoline, Special
Fuels, and Lubricating Oil

Internal Revenue Service

A Special Message From The Commissioner

Please give this a few moments of your time

We know that filling out a tax return is not fun—even if you get a refund, which most taxpayers do. Yet, we believe most American taxpayers can make their own tax return for 1971

Turn this page and you will find an example showing how almost 30 million of you *can* prepare your tax return. There is no reason for anyone in this large group to pay to have his return prepared by someone else—unless he has some complicated personal situation

If your income is less than $10,000 and you use the tax table with the built-in standard deduction, as you will see from the next page, making your tax return for 1971 should not be difficult. If you prefer, we'll even compute the tax for you when you mail your return to one of our service centers. And we will do this even if your income goes up to $20,000. If you are entitled to a retirement income credit, we will figure that too. You will find further instructions on all of this on page 3.

If you have made heavy payments of charitable contributions, interest, medical expenses (unreimbursed), and taxes, it may pay you to itemize your deductions instead of taking the standard deduction. In such case, while we cannot make the computations for you, your local Internal Revenue Office stands ready to help you by answering your questions. In addition, the Service will supply informational pamphlets and help in other ways. This service is free

If nevertheless you need to employ someone to help you because of personal complications, you should remember that you still are responsible for everything on your return. Therefore, be careful and satisfy yourself that you employ someone who is *competent* and *trustworthy*, and who will *not* misuse the confidential information you furnish for use in making your return.

Each year American taxpayers voluntarily file their tax returns and make a special effort to pay the taxes they owe. This is a real compliment to our American system. As Commissioner, we commend and thank you for your wonderful cooperation and support. We pledge to you a vigorous enforcement of your internal revenue laws against the very few who would attempt to cheat the system. The honest American taxpayer deserves no less.

A final word: Some taxpayers may not have had enough tax withheld from their salaries or wages during 1971. Because of this, we recommend that you prepare your return early Then, if you find your tax was not fully paid by the amount withheld, you will have time—before April 17—to meet your tax obligation.

Johnnie M. Walters

Commissioner of Internal Revenue

See index to instructions on page 26

Peel off the label below and place it in the address area of the Form 1040 you file. Make necessary corrections.

FIRST CLASS MAIL
Postage and fees paid
Official Business
POSTMASTER This matter must be forwarded and delivered without payment of postage due If forwarding address is to a foreign country, or if no forwarding address DO NOT DESTROY Handle in accordance with special instructions in Postal Bulletin

Filling out your tax return may be easier than you think . . .

You can do it yourself!

The filled in Form 1040 shows how,

Form **1040** US Department of the Treasury / Internal Revenue Service
Individual Income Tax Return 1971

For the year January 1–December 31, 1971, or other taxable year beginning ..... 1971, ending 19

Place label on form you file. Correct name, etc., if necessary. Enter social security number(s) only if incorrect or not shown on label

JB 516-04-1492 575-10-1776 D016
JOHN F & MARY BROWN
3700 MILL WAY
HOMETOWN NY 14202

Occupation: Your Clerk; Spouse's Housewife

Filing Status—check only one:
1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions — Regular / 65 or over / Blind
7 Yourself ☒ ☐ ☐ ☐
8 Spouse (applies only if Item 2 or 6 is checked) ☒ ☐ ☐ ☐ — Enter number of boxes checked ▶ 2
9 First names of your dependent children who lived with you James, Marie — Enter number ▶ 2
10 Number of other dependents (from line 33) ▶
11 Total exemptions claimed ▶ 4

Please attach Copy B of Form W-2 to back

Income

12	Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation)	12	9,875 00
13a	Dividends (see page 5 and 11 of instr.) $ 90.00 13b Less exclusion $ 90.00 Balance ▶ (If gross dividends and other distributions are over $100, list in Part I of Schedule B.)	13c	-0-
14	Interest. [If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B]	14	100 00
15	Income other than wages, dividends, and interest (from line 40)	15	
16	Total (add lines 12, 13c, 14 and 15)	16	9,975 00
17	Adjustments to income (such as "sick pay," moving expense, etc. from line 45)	17	
18	Adjusted gross income (subtract line 17 from line 16)	18	9,975 00

● See page 3 of instructions for rules under which the IRS will figure your tax
● If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.
● If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax

19	Tax (Check if from: ☒ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726)	19	996 00
20	Total credits (from line 54)	20	
21	Income tax (subtract line 20 from line 19)	21	996 00
22	Other taxes (from line 60)	22	
23	Total (add lines 21 and 22)	23	996 00
24	Total Federal income tax withheld (attach Forms W-2 or W-2P to back) — 24: 1,032 50		
25	1971 Estimated tax payments (include 1970 overpayment allowed as a credit) — 25:		
26	Other payments (from line 64) — 26:		
27	Total (add lines 24, 25, and 26)	27	1,032 50
28	If line 23 is larger than line 27, enter BALANCE DUE Pay in full with return. Make check or money order payable to Internal Revenue Service ▶	28	
29	If line 27 is larger than line 23, enter OVERPAYMENT ▶	29	36 50
30	Line 29 to be: (a) REFUNDED Allow at least six weeks for your refund check ▶ 36 50 (b) Credited on 1972 estimated tax ▶		

Sample Filled-in Form

Tax, Payments and Credits — Bal. Due or Refund — Attach here ☐ — Write soc. sec. no. on Check or Money Order

Foreign Accounts

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) ▶ ☐ Yes ☒ No

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Your signature: John F. Brown 2/2/72 — Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income): Mary Brown 2/2/72

Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date — Address

if . . .

1. Your income is under $10,000
2. Your income is made up of only wages and not more than $100 of dividends or interest, and
3. You are not itemizing your deductions.

Example

John F. and Mary Brown have two dependent children. Mr. Brown's Form W–2 shows wages of $9,875 and Federal income tax withheld of $1,032.50. They received $100 interest and $90 dividends from stockholdings (if dividends exceed $100, see page 11 of instructions). Instead of itemizing their actual deductions they choose to find their tax in Tax Table 4, which has built in their deduction for exemptions and the standard deduction. Mr. and Mrs. Brown are filing a joint return and are claiming four exemptions on line 11.

if . . .

You want IRS to compute your tax see page 3.

Form **1040** US Department of the Treasury / Internal Revenue Service

Individual Income Tax Return

1971

For the year January 1–December 31, 1971, or other taxable year beginning . 1971, ending . . . . . , 19

Please print or type

First name and initial (If joint return, use first names and middle initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | Spouse's social security number

City, town or post office, State and ZIP code | Occupation: Yours / Spouse's

Please attach Copy B of Form W-2 to back

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately and spouse is also filing. Give spouse's social security number in space above and enter first name here ▶
4 ☐ Unmarried Head of Household
5 ☐ Surviving widow(er) with dependent child
6 ☐ Married filing separately and spouse is not filing

Exemptions

	Regular	65 or over	Blind	Enter number of boxes checked ▶
7 Yourself	☐	☐	☐	
8 Spouse (applies only if item 2 or 6 is checked)	☐	☐	☐	

9 First names of your dependent children who lived with you _____ Enter number ▶

10 Number of other dependents (from line 33) . . . ▶

11 Total exemptions claimed . . . . . ▶

Income

12	Wages, salaries, tips, etc. (Attach Forms W-2 to back. If unavailable, attach explanation) .	12
13a	Dividends (see pages 6 and 11 of instr.) $ ... 13b Less exclusion $ ... Balance ▶	13c
	(If gross dividends and other distributions are over $100, list in Part I of Schedule B.)	
14	Interest. If $100 or less, enter total without listing in Schedule B. If over $100, enter total and list in Part II of Schedule B	14
15	Income other than wages, dividends, and interest (from line 40) .	15
16	Total (add lines 12, 13c, 14 and 15) .	16
17	Adjustments to income (such as "sick pay," moving expense, etc. from line 45) .	17
18	Adjusted gross income (subtract line 17 from line 16) .	18

- *See page 3 of instructions for rules under which the IRS will figure your tax.*
- *If you do not itemize deductions and line 18 is under $10,000, find tax in Tables and enter on line 19.*
- *If you itemize deductions or line 18 is $10,000 or more, go to line 46 to figure tax.*

Tax, Payments and Credits

19	Tax (Check if from: ☐ Tax Tables 1–13, ☐ Tax Rate Sch. X, Y, or Z, ☐ Sch. D, ☐ Sch. G or ☐ Form 4726)	19
20	Total credits (from line 54) .	20
21	Income tax (subtract line 20 from line 19) .	21
22	Other taxes (from line 60) .	22
23	Total (add lines 21 and 22) .	23
24	Total Federal income tax withheld (attach Forms W-2 or W-2P to back) . 24	
25	1971 Estimated tax payments (include 1970 overpayment allowed as a credit) . 25	
26	Other payments (from line 64) . 26	
27	Total (add lines 24, 25, and 26) .	27

Bal. Due or Refund

28	If line 23 is larger than line 27, enter BALANCE DUE. Pay in full with return. Make check or money order payable to Internal Revenue Service ▶	28
29	If line 27 is larger than line 23, enter OVERPAYMENT . ▶	29
30	Line 29 to be: (a) REFUNDED. Allow at least six weeks for your refund check ▶ (b) Credited on 1972 estimated tax ▶	

Foreign Accounts

31 Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.) . . . ▶ ☐ Yes ☐ No

Write soc. sec. no. on Check or Money Order. Attach here

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete

▶ Your signature — Date

▶ Signature of preparer other than taxpayer, based on all information of which he has any knowledge. — Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) — Address

PART I.—Additional Exemptions (Complete only for other dependents claimed on line 10)

32 (a) NAME	(b) Relationship	(c) Months lived in your home if born or died during year, write B or D.	(d) Did dependent have income of $675 or more?	(e) Amount YOU furnished for dependent's support, if 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
				$	$

33 Total number of dependents listed above. Enter here and on line 10 . . . . . ▶

PART II.—Income other than Wages, Dividends, and Interest

34	Business income or (loss) (attach Schedule C) .		34
35	Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) .		35
36	Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) .		36
37	Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E).		37
38	Farm income or (loss) (attach Schedule F) .		38
39	Miscellaneous income: (a) Fully taxable pensions and annuities not reported on Schedule E—see instructions on page 7		
	(b) 50% of capital gain distributions (not reported on Schedule D)		
	(c) State income tax refunds (caution—see instructions on page 7)		
	(d) Alimony		
	(e) Other (state nature and source)		
	(f) Total miscellaneous income (add lines 39(a), (b), (c), (d) and (e))		39
40	Total (add lines 34, 35, 36, 37, 38, and 39). Enter here and on line 15 . ▶		40

PART III.—Adjustments to Income

41	"Sick pay" if included in line 12 (attach Form 2440 or other required statement) .	41
42	Moving expense (attach Form 3903) .	42
43	Employee business expense (attach Form 2106 or other statement) .	43
44	Payments as a self-employed person to a retirement plan, etc. (attach Form 2950SE) .	44
45	Total adjustments (add lines 41, 42, 43, and 44). Enter here and on line 17 . ▶	45

PART IV.—Tax Computation (Do not use this part if you use Tax Tables 1–13 to find your tax.)

46	Adjusted gross income (from line 18) .	46
47	(a) If you itemize deductions, enter total from Schedule A, line 32 and attach Schedule A (b) If you do not itemize deductions, and line 46 is: (1) $10,000 or more but less than $11,538.43, enter 13% of line 46 (2) $11,538.43 or more, enter $1,500. Note: deduction under (1) or (2) is limited to $750 if married and filing separately.	47
48	Subtract line 47 from line 46 .	48
49	Multiply total number of exemptions claimed on line 11, by $675 .	49
50	Taxable income. Subtract line 49 from line 48 . ▶	50

(Figure your tax on the amount on line 50 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 19.

PART V.—Credits

51	Retirement income credit (attach Schedule R) .	51
52	Investment credit (attach Form 3468) .	52
53	Foreign tax credit (attach Form 1116) .	53
54	Total credits (add lines 51, 52, and 53). Enter here and on line 20 . ▶	54

PART VI.—Other Taxes

55	Self-employment tax (attach Schedule SE) .	55
56	Tax from recomputing prior-year investment credit (attach Form 4255) .	56
57	Minimum tax (see instructions on page 8). Check here ☐, if Form 4625 is attached .	57
58	Social security tax on unreported tip income (attach Form 4137) .	58
59	Uncollected employee social security tax on tips (from Forms W-2) .	59
60	Total (add lines 55, 56, 57, 58, and 59). Enter here and on line 22 . ▶	60

PART VII.—Other Payments

61	Excess FICA tax withheld (two or more employers—see instructions on page 8) .	61
62	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) .	62
63	Regulated Investment Company Credit (attach Form 2439) .	63
64	Total (add lines 61, 62, and 63). Enter here and on line 26 . ▶	64

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Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. Schedules and forms that may be required in addition to Form 1040 include the following, which you may obtain from an Internal Revenue Service office and at many banks and post offices:

Schedule A for itemized deductions;

Schedule B for gross dividends and other distributions on stock in excess of $100, and for interest income in excess of $100;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of capital assets;

Schedule E for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule F for income from farming;

Schedule G for income averaging;

Schedule R for retirement income credit; and

Schedule SE for reporting net earnings from self-employment.

Some specialized forms available only at Internal Revenue Service offices are:

Form 1310, Statement of Claimant to Refund Due—Deceased Taxpayer;

Form 2106, Employee Business Expenses;

Form 2120, Multiple Support Declaration;

Form 2210, Underpayment of Estimated Tax by Individuals;

Form 2440, Sick-Pay Exclusion;

Form 2441, Expenses for Care of Children and Certain Other Dependents;

Form 2950SE, Self-Employed Retirement Deduction;

Form 3468, Computation of Investment Credit;

Form 3903, Moving Expense Adjustment;

Form 4136, Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil;

Form 4137, Computation of Social Security Tax on Unreported Tip Income;

Form 4625, Computation of Minimum Tax;

Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts;

Form 4726, Maximum Tax on Earned Income; and

Form 4797, Supplemental Schedule of Gains and Losses.

Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business (1972 editions), may be purchased for 75 cents a copy from either the Superintendent of Documents, Washington, D.C. 20402 or from any District Director.

Other publications referred to in these instructions are available free from any District Director.

Who Must File

You must file a return if:

(1) You are **Single,** an **Unmarried Head of Household,** or **Surviving Widow(er) With a Dependent Child** and your income was **$1,700** or more **($2,300** if 65 or over).

(2) You are a **Married Person Entitled to File Jointly** and your combined (husband's and wife's) income was **$2,300** or more **($2,900** if you or your spouse is 65 or over; **$3,500** if both 65 or over), provided:

(a) You and your spouse had the same household as your home at the close of the taxable year,

(b) No other person is entitled to claim an exemption for you or your spouse, and

(c) Your spouse does not file a separate return, or

(3) You are not covered under (1) or (2) above and you had income of **$600** or more.

If you had income of less than these amounts and income tax was withheld, you must file a return to get a refund.

You must also file a return and pay any tax due if you have net earnings from self-employment of **$400** or more. **See Schedule SE.**

These rules apply to all citizens or residents of the United States, including minors. However, a citizen of the United States entitled to the benefits of section 931 of the Internal Revenue Code (relating to income from sources within possessions of the United States) must file a return if he had income of $600 or more.

Where to File.—With the Internal Revenue Service Center for your district. Use envelope we mailed you or the appropriate address below.

If your legal residence or principal place of business is in ▼	Use this mailing address ▼
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Indiana, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812
Kentucky, Tennessee, Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
California: Counties of Imperial, Inyo, Kern, Los Angeles, Mono, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
California (all other counties), Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
If you are located in: ▼	**Use this address ▼**
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Virgin Islands: Non-permanent residents	
Virgin Islands Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

When to File.—As soon as possible after January 1, but not later than April 17.

How to Pay.—Make your check or money order for the full amount on line 28 payable to the "Internal Revenue Service" and write your social security number on it. If line 28 is less than $1, payment is not required.

If You Change Your Address Before Receipt of Refund.—If you move to a new address after filing your return but before you received any refund due, be sure to file a change of address with your former post office. Postal regulations prohibit forwarding government checks unless this is done.

Refund Under $1.—We will refund such an amount only upon written request.

Earned Income From Sources Outside the United States.—Income earned from sources outside the United States must be included to determine if you must file an income tax return, even though the income may be excludable. If you received such income, attach **Form 2555.**

Name and Address.—Please use your preaddressed label if possible. Correct the name and address if necessary. Also, be sure to show your apartment number if you live in a multi-family building.

Do not use an address other than the taxpayer's unless you enclose a power of attorney.

Social Security Number.—If your social security number as shown on your label is incorrect or you did not receive a package with your label on it, enter your correct social security number in the space provided on the return. If you are married, include your spouse's number.

If you have no number, file application Form SS–5 with the local office of the Social Security Administration early enough to make certain you receive your social security card before the deadline for filing your return. If you do not receive your card in time, file your return when due and enter "Applied for" in the space provided for the number.

You May Have IRS Compute Your Tax.—If your income on line 18 is $20,000 or less and consists only of wages, salary and tips, dividends, interest, pensions and annuities, and you choose the standard deduction instead of itemizing, you may have the Service figure your tax for you.

The Service will compute your tax if you:

1. Fill in lines 1 through 18, lines 22, 24, 25, line 26, if applicable, and line 31.

2. Skip lines 19, 20, 21, 23, and 27 through 30.

3. If you are filing a **joint return,** show husband's and wife's income separately in the space to the left of the entry space for line 18.

4. File your return on or before April 17, 1972.

The Service will then compute your tax and refund any overpayment or bill you for any amount you owe.

Note: If you elect to have IRS compute your tax, **the Service will also figure your retirement income credit** if you answer the question on Schedule R for columns A and B and fill in only lines 2 and 5 of Schedule R and enter RIC on line 20 of Form 1040.

Members of Armed Forces.—A member of the Armed Forces should give his name, social security number, permanent home address, and serial number (if different from social security number).

Rounding Off to Whole Dollars.—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Deceased Taxpayers.—If a person died in 1971, or in 1972 before filing a return for 1971, the executor, administrator, or surviving wife (husband) must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving wife (husband). If an executor or administrator has not been appointed, the survivor may file a joint return and indicate in the signature area that she (he) is filing as surviving wife (husband).

Enter the date of death in the name and address area. If a refund is due, attach **Form 1310.**

Attachments to the Return.—Fill in all applicable items of income, adjustments, tax computation, and deductions on the official return forms and schedules. If you need more space, attach statements that follow the format of the official forms and attach them in the same order. Enter the totals shown on the supporting statements on the appropriate lines of the official forms.

How to Assemble Your Return.—(1) Attach Form W–2 to back of Form 1040. Attach Form W–2P only if income tax was withheld or to substantiate exclusion for sick pay. (2) Then attach required schedules in alphabetical order. (3) Attach other required forms in numerical order.

Form W–2 Missing or Incorrect.—Only your employer can issue or correct a Form W–2. If you have not received a Form W–2 by January 31, or if Form W–2 is incorrect, contact your employer as soon as possible.

Signature and Verification.—Regardless of who prepares your return, it is not valid unless you sign it. Both husband and wife must sign a joint return.

Any person, firm or corporation preparing a taxpayer's return for compensation must also sign the return to verify it. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the taxpayer, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

Instructions for Page 1 of Form 1040

Filing Status

Married Persons—Joint or Separate Returns

Advantages of a Joint Return.—Generally, it is advantageous for a married couple to file a joint return. This usually results in lower tax than filing separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names, including middle initials. (For example: John F. and Mary L. Doe.) Both must sign the return unless the husband is a serviceman serving in a combat zone or in an area in direct support of a combat zone under conditions that qualify him for Hostile Fire Pay. In that case, the wife should write "Military service in a combat zone" in the space provided for her husband's signature.

A husband and wife may file a joint return even though one of them had no income. They may also file a joint return even though they lived in different households. They may not file a joint return if either husband or wife was a nonresident alien at any time during the taxable year.

Generally, when a joint return is filed, each assumes full legal responsibility for the entire tax, and if one fails to pay it, the other must.

How To Prepare a Separate Return.—A husband and wife may file separate returns if each had income of his own or if only one had income.

If you file a separate return, check the box on either line 3 or line 6, as applicable. If you check the box on line 3, "Married filing separately and spouse is also filing", write wife's (husband's) first name in space provided and enter both social security numbers in spaces to right of name and address area.

Each should report his (her) income, exemptions and deductions on his (her) separate return. In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

If one itemizes and claims actual deductions, then both must do so. If one uses the percentage standard deduction, the other may not use the low-income allowance which for a separate return is $525.

If you check the box on line 6, "Married filing separately and spouse is not filing", check the boxes on line 8, to claim the exemption(s) for your wife or husband, if applicable. (Enter in the name and address area only the name of the one having income.)

Certain Married Individuals Living Apart.—A married individual may be considered to be unmarried if:

(1) He (she) files a separate return;

(2) He (she) maintains as his (her) home a household, which for more than half of the taxable year is the principal place of abode of his (her) son or daughter or stepson or stepdaughter for whom he (she) is entitled to a dependency deduction;

(3) He (she) furnishes more than one-half of the cost of maintaining the household; and

(4) His (her) spouse was not a member of that household during the entire taxable year.

Married individuals who meet these requirements are not subject to the $750 standard deduction limitation applicable to married persons filing separately. Nor are they subject to the restrictions on the use of the itemized or standard deduction imposed on other married persons filing separately. Either or both may qualify for this "unmarried" treatment.

If you qualify as a Certain Married Individual Living Apart, check the Single box on line 1 as your filing status unless you also qualify as Unmarried Head of Household. In that case, check the Unmarried Head of Household box on line 4. A Certain Married Individual Living Apart will qualify as Unmarried Head of Household if he maintained as his home the household mentioned in requirement (2), above, for the **entire** taxable year.

Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced (and not remarried) or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally, you may then file a joint return for the year. You may also be entitled to the benefits of joint return rates for the two years following the death of your husband or wife. (See Widows and Widowers, under Special Computations, below.)

Special Computations

Unmarried Head of Household.—The law provides special tax rates for any person who qualifies as a Head of Household. (See Tax Rate Schedule Z and Tax Tables.) Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year including Certain Married Individuals Living Apart, or (b) one who is married at the end of the year to a person who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half the cost of maintaining as your home a household which, during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of that household by (a) any related person other than your unmarried child or stepchild (see list on page 5) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (b) your unmarried child, grandchild, foster child, or stepchild, even though that child is not a dependent.

If you maintain a home for your father or mother, it need not be your residence.

Widows and Widowers.—Under certain conditions, a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise compute the tax as if she were filing a joint return. (See Tax Rate Schedule Y and Tax Tables.) The survivor may claim the exemption for the decedent only for the year of death.

The conditions are that the taxpayer: (a) has not remarried, (b) maintains as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) was entitled to file a joint return with her husband (or his wife) for the year of death.

Exemptions ($675 for Each Allowable Exemption)

Note: The deduction for exemptions has been taken into account in determining the tax shown in Tax Tables 1–13.

Lines 7 and 8—You and Your Wife.—

For you.—As the taxpayer, you are always entitled to at least one exemption. If you were either blind or 65 or over at the end of your taxabe year, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1971, or the last day of your taxable year. Your age is determined on the day before your actual birthday. Thus, if your 65th birthday was on January 1, 1972, you get the additional exemption for age on your return for 1971.

The exemptions for age and blindness apply only to you and your spouse. You cannot claim them for your children or other dependents.

For Your Wife (Husband).—An exemption is allowed for your wife (or husband) if you are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and was not the dependent of another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return. Otherwise, your wife's (husband's) exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

If your **spouse is a nonresident alien,** you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use Part I, line 32, to claim exemption for a nonresident alien spouse instead of line 8. Write spouse's name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your wife or husband died during 1971, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, attach a statement to that effect. If partially blind, attach a statement from a qualified physician or a registered optometrist that (a) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (b) that the widest diameter of the visual field subtends an angle no greater than 20°.

Lines 9 and 10—Children, Other Dependents.—Enter on line 9 the first names and the total number of your dependent children who lived with you during 1971.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during year, write in column (c) D for died or B for born. Enter on line 10 the total number of dependents shown on line 33.

Each dependent claimed must meet all of the following tests:

1. **Income.**—Received less than $675 income. (If your child* was under 19 or was a full-time student, this limitation does not apply.)

2. **Support.**—Received more than half his support from you (or from husband or wife if a joint return is filed). See Definition of Support below.

3. **Married Dependents.**—Did not file a joint return with husband or wife.

4. **Nationality.**—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. **Relationship.**—(a) Was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Daughter-in-law
Stepchild	Stepsister	The following if related by blood:
Mother	Stepmother	
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Aunt
	Father-in-law	Nephew
Brother	Brother in law	Niece
Sister	Sister-in law	
Grandchild	Son in-law	

or (b) was a member of your household and had your home as his principal place of abode for the entire taxable year.

*Includes your son, daughter, stepson, stepdaughter, or a child who is a member of your household if placed with you by an authorized placement agency for legal adoption or a foster child who is a member of your household for the entire year.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally the amount of an item of support is the expense incurred by the one furnishing it. If an item of support is furnished in the form of property or lodging, the amount of support attributable to such item is its fair market value. In computing the amount of support, include amounts contributed by the dependent for his own support, including amounts ordinarily excludable from income. (For example, social security benefits.)

In figuring whether you provided more than half the support of your student child, disregard amounts he received as scholarships.

Student Dependency and Exemption.—Even though your child had $675 or more income, you may claim him (her) as a dependent provided he (she) was a full-time student and meets tests 2, 3, and 4, above. To qualify as a student he (she) must have been enrolled as a full-time student at an educational institution or must have attended a full-time course of institutional on-farm training under an accredited agent of an educational institution or of a State or its political subdivision for part of 5 calendar months. The calendar months need not be consecutive.

The term "educational institution" means a school maintaining a regular faculty and established curriculum, and having an organized body of students in attendance. It includes primary and secondary schools, colleges, universities, normal schools, technical schools, mechanical schools, and similar institutions. "Educational institution" does not include noneducational institutions, on-the-job training, correspondence schools, etc.

A person is not a student if he is employed full time during the day and attends school at night.

For further information see **Publication 532,** Tax Information for Students and Parents.

Divorced or Separated Parents.—For rules, see **Publication 501,** Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You may claim a full $675 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for that dependent are met for the part of the year he lived.

Support by More Than One Taxpayer.—If two or more persons contributed toward the support of an individual and no one person contributed more than 50 percent, see **Form 2120,** Multiple Support Declaration.

Reporting Your Income

You must include in your income tax return all income that is not specifically exempt in whatever form received, even though it may be offset by adjustments or deductions. Examples are given below.

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.

Dividends.

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969 by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer unemployment benefits (S.U.B.).

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

Examples of Income You Should Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life Insurance proceeds, upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, inheritances, bequests.

Insurance reimbursement for excess of actual living expenses over normal living expenses resulting from damage to principal residence by fire or other casualty.

Line 12—Wages, Salaries, Tips, etc.—Report the full amount of wages, salaries, fees, commissions, tips, bonuses and other payments for your personal services that you receive from your employer, even though he withheld taxes and other amounts. If an amount appears on Form W–2 in the box Other compensation paid in 1971, add this amount to the amount shown in the box Wages paid subject to withholding in 1971, and include the total with other payments reported on this line. Also include wages for which you did not receive a Form W–2. See instructions for line 43 for treatment of reimbursed employee business expenses.

Tips reported to your employer are included as wages on Form W–2. Include with other amounts on this line tips not reported to your employer. **See Form 4137.** Also see lines 58 and 59.

Payment in Merchandise, etc.—If you were paid in whole or in part in merchandise, services, or other things of value, determine the fair market value of such items and include it in your wages.

Generally, a person who receives compensation in the form of property, such as stock that is subject to a restriction, must report as compensation the unrestricted value of the property at the time of its receipt unless his interest is subject to a substantial risk of forfeiture and is non-transferable. See **Publication 525,** Taxable Income and Nontaxable Income, for further details; and for how to make an irrevocable election to report the value of restricted property at the time of its receipt for possible capital gain treatment later.

Meals and Living Quarters.—If you are an employee who, as a matter of choice, received meals and lodging from your employer, whether or not designated as wages, include their fair market value in income. However, if your meals were furnished at your place of employment for the convenience of your employer, or you were required to accept lodging at your place of employment as a condition of your employment, do not report the value of the meals or lodging.

Exclusions for Military Combat Pay.—An enlisted man may exclude all service compensation for each month he served in a combat zone or in an area in direct support of a combat zone under conditions that qualified him for Hostile Fire Pay, and each month he was hospitalized as a result of that service.

For this purpose, service for any part of a month is considered a full month. A commissioned officer may exclude up to $500 a month of such compensation. Forms W–2 issued for 1971 by the Armed Forces ordinarily do not include these payments. If you doubt whether the amount shown on your Form W–2 includes the nontaxable amount, contact the pay office which issued the form. If the nontaxable portion was included on Form W–2, the pay office will send you a corrected Form W–2 or a certificate to support exclusion. If you get a certificate, deduct the amount shown on it from the wages shown on Form W–2, include the difference in line 12, and attach the certificate to your return. If you receive a corrected Form W–2, include in line 12 the amount shown on that form.

Line 13a—Dividends.—Enter total dividends received (gross dividends and other distributions on stock less the sum of capital gain distributions reportable on Schedule D and any nontaxable distributions). If gross dividends and other distributions on stock are more than $100, list payers and amounts of all dividends received in Schedule B, line 1.

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on line 39(b).

Line 13b—Exclusion.—See Dividends Exclusion on page 11.

Line 14—Interest.—Include all interest actually received or credited to your account by a bank, savings and loan association, credit union, etc. Also, include interest on tax refunds.

Tax—Credits—Payments

Line 19—Tax.—Find your tax in Tax Tables 1–13 if you do not itemize deductions and line 18 is under $10,000. The standard deduction and deduction for exemptions are reflected in the Tax Tables. Figure your tax using Tax Rate Schedule X, Y, or Z if you itemize deductions or if line 18 is $10,000 or more.

Should You Use the Standard Deduction or Itemize Your Deductions?—One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 18):

If line 18 is less than $8,000 and your deductions are less than $1,050, find your tax in tax tables 1–13 which give you the benefit of the standard deduction. If your deductions exceed $1,050, itemize them and figure tax on lines 46–50.

If line 18 is between $8,000 and $11,500 and your deductions are less than 13 percent of line 18, use the standard deduction. If more than 13 percent, itemize your deductions.

If line 18 is over $11,500 and your deductions are less than $1,500, use the standard deduction. If over $1,500, itemize your deductions.

Note: If married filing separately, divide the above dollar amounts by 2 to determine whether you should itemize or take the standard deduction.

Income Averaging.—It may be to your advantage to use the "averaging method" if after subtracting $3,000 from your 1971 taxable income, the balance is more than 30% of the sum of your four prior years' taxable income. Obtain Schedule G from an Internal Revenue Service office and see **Publication 506,** Computing Your Tax Under The Income Averaging Method, for full details.

Alternative Tax.—It may be to your advantage to use the alternative tax if your net long-term capital gain exceeds your net short-term capital loss, or if you have a net long-term capital gain only. See Alternative Tax Computation on Schedule D.

Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 60 percent for 1971. See **Form 4726** for additional details, if your earned taxable income is more than:

$50,000 if you are single;

$100,000 if you are Married Filing Jointly or a Surviving Widow(er) with dependent child;

$70,000 if you are Unmarried Head of Household.

Line 22—Other Taxes.—Enter the amount shown on line 60. In case of **income tax from accumulation trusts under sections 668 and 669,** write Tax under Sec. 668 IRC, and show the amount to the left of the entry line. Also, include this tax in the total for line 22.

Line 24—Federal Income Tax Withheld.—On this line include the total income tax withheld as shown on Forms W–2 and W–2P.

Line 25—Estimated Tax Payments.—If you and your spouse filed a joint declaration of estimated tax for 1971 but do not file a joint income tax return for the year, the total estimated tax paid may be claimed on the separate return of either spouse, or divided between you in agreed amounts. In either event, enter both social security numbers on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1971 and you elect to file a joint income tax return for the year, enter on this line the total of the amounts paid on the separate declarations. Also, enter both social security numbers in the spaces provided on Form 1040.

Follow the above instructions even if one spouse has died.

Penalty for Underpaying Your Tax During the Year.—Subtract the total of lines 62 and 63 from line 27 and see if the result is less than 80 percent (66⅔ percent for farmers and fishermen) of an amount equal to the total tax on line 23 less the total of lines 57, 58, 59 and 62. If so, you may be liable for a penalty unless one or more of the specific exceptions explained on Form 2210 applies to you. (Farmers and fishermen, see Form 2210F.) Attach this form or a statement to your return to support your computation of the penalty or to describe the specific exceptions you believe apply.

If you are liable for the penalty, show the amount in the bottom margin on page 1 of Form 1040, as "Penalty—estimated tax," and increase line 28 or decrease line 29 accordingly.

Line 27.—If, as a beneficiary of a trust, you are entitled to a tax credit because of the "throwback" rule, write "Throwback credit" and show the amount in the space to the left of the entry line. Also, include it in the total for line 27.

Line 28—Balance Due.—Most individuals who are employees will find that their income tax withheld and their actual tax liability will be fairly close. However, you may find that your income tax withheld fell short of your actual liability and you owe an unexpected balance of tax. This is more likely to happen if both you and your spouse are employed. If you find that you will need more income tax withheld for 1972, file a new exemption certificate, Form W–4, with your employer claiming fewer exemptions or asking him to withhold additional dollar amounts. However, if you prefer, you may file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information see **Publication 505,** Tax Withholding and Declaration of Estimated Tax.

Penalty for Failure to Pay Tax.—Generally, individuals who fail to pay any balance of tax due by the due date for filing the return are subject to a penalty. The penalty is one-half percent of the unpaid tax for each month or fraction thereof until paid. This one-half percent penalty is not deductible. It is in addition to the interest of 6 percent per year on the unpaid amounts.

Line 30(b)—Overpayments Credited to 1972 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless the return is accompanied by a request to apply it to your spouse's account. The request should include your spouse's social security number if it is not shown on the return.

Declarations of Estimated Tax

If you expect that your income tax and self-employment tax for 1972 will exceed by $40 or more the tax to be withheld from your wages, you may be required to file a declaration. If we did not mail you a **Declaration of Estimated Tax for Individuals,** obtain **Form 1040–ES** from an Internal Revenue Service office.

Instructions for Page 2 of Form 1040

PART II.—Income Other than Wages, Dividends, and Interest

Miscellaneous Income

Line 39(a)—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—Report noncontributory pensions and annuities on this line. Include military retirement pay, even though you have a Form W–2. If you are retired because of disability and are below the normal retirement age, enter the gross amount reportable as wages and salary; also, amounts received as an employee annuity subject to the special rule (see page 14) if you have recovered your entire cost before January 1, 1971.

If you received retirement plan or profit-sharing distributions, report the taxable amount that was ordinary income.

Line 39(b)—50% of Capital Gain Distributions (Not Reported on Schedule D).—See Line 13a—Dividends on page 6.

Line 39(c)—State Income Tax Refunds.—Enter any refund of State income tax. The general rule is that a refund of State income tax is income to the taxpayer if a deduction resulting in a Federal tax benefit was taken in a prior year.

Line 39(d)—Alimony.—Report amounts received as alimony or separate maintenance

Line 39(e)—Other.—Report and identify the source of any income you cannot find a specific place for on your return or related schedules. Include prizes, awards, recoveries of bad debts, and other items that reduced your tax in a prior year.

Net Operating Loss.—If, in 1971, your business or profession lost money, or you had a casualty loss or a loss from the sale or other disposition of depreciable property or real property used in your trade or business, you may apply the losses against your 1971 income. If the losses exceed your income, the excess is a "net operating loss." Generally, it may be used to offset your income for the three years before and the five years after this year. You must carry the loss back to the third prior year and bring any remaining balance forward to each succeeding year. If a "carryback" entitles you to a refund, use **Form 1045** to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1971, enter it as a "minus" figure on line 39(e) and attach your computation.

PART III.—Adjustments to Income

Line 41—Sick Pay Exclusion.—You may exclude from income amounts you received under a wage continuation plan for the period you were absent from work because of personal injuries or sickness. A disability pension may also qualify for the sick pay exclusion. See **Publication 522,** Adjustments to Income for Sick Pay and **Form 2440** for details. If both you and your employer contribute to the plan, you may exclude without limit any benefits attributable to your own contributions, but there are certain limitations on the exclusion of benefits attributable to your employer's contributions.

See **Form 2440** for limitations and how to figure your sick pay exclusion. Attach Form 2440 or a statement showing your computation, the period or periods of absence, regular weekly rate of pay, and whether hospitalized. If you are retired because of a disability and are below the normal retirement age, you may attach the Form W–2P given you by the payer of the pension that shows the amount excludable as sick pay in place of Form 2440 or a statement.

Line 42—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, may deduct certain moving expenses in full. These include transportation of household goods, personal effects, and members of the household, as well as meals and lodging while in transit. To a limited extent, they may also deduct expenses for travel, meals, and lodging for pre-move house-hunting trips; meals and lodging while in temporary quarters in the general location of the new job location for up to 30 days after obtaining employment; and the expenses incurred in selling, purchasing, or leasing their qualified residence.

See **Form 3903** and **Publication 521,** Tax Information on Moving Expenses, for full details.

You must include on line 12 amounts received as payment for (or reimbursement of) moving from one residence to another. The move must be attributable to employment or self-employment. The amounts attributable to employment should appear on the Form W–2 your employer gives you.

Line 43—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer payments exceed the expenses, report the excess as income on your return.

(a) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(b) Meals and Lodging.—These are deductible if you are temporarily away on business at least overnight from the general area where your principal or regular business is located. You may not deduct the cost of meals on daily trips that do not require sleep or rest.

(c) Outside Salesman.—An outside salesman is one engaged in full-time solicitation of business for his employer away from the employer's place of business. It is not one whose principal activities consist of service and delivery as, for example, a milk driver-salesman. If you are an outside salesman, you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage.

(d) Other Business Expenses.—If you itemize deductions on Schedule A, you may also deduct (under the heading "Miscellaneous deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

See **Publication 463,** Travel, Entertainment and Gift Expenses, for full details.

Additional Information.—If you claim a deduction for employee business expenses you must submit the following information with your return (you may use **Form 2106** for this purpose):

(a) The total of all amounts received from or charged to your employer for business expenses,

(b) The amount of your business expenses broken down into broad categories, and

(c) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to make and did make to your employer an adequate accounting for your expenses. You have made the equivalent of an adequate accounting if you received an allowance not in excess of $36 a day instead of subsistence; or a mileage allowance not in excess of 15 cents a mile; these expenses were ordinary and necessary in the conduct of your employer's trade or business and you have established the time, place, and business purpose of the travel.

If you operate your own automobile for business purposes you may deduct, in addition to parking fees and tolls, the cost of its operation for business use, figured at a standard mileage rate of 12 cents a mile for the first 15,000 miles and 9 cents a mile for each additional mile, rather than actual expenses. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

Use of this simplified method is optional on a yearly basis. However it cannot be used if depreciation has been claimed using a method other than straight line, or if additional first-year depreciation has been claimed.

Reporting Deductions and Excess Payments.—Report expenses and payments as follows:

(a) If employer payments exceeded your expenses, report the excess on line 39(e), under "Miscellaneous income."

(b) If your expenses exceeded payments, you may deduct the excess for travel and transportation, meals and lodging, and outside salesman on line 43. If you itemize deductions, you may deduct the unreimbursed portion of *Other business expenses* on Schedule A, under "Miscellaneous deductions."

(c) If your expenses equaled payments (or exceeded payments but you do not wish to claim a deduction for the excess), write on the bottom margin of page 2, Form 1040, "Employer payments did not exceed employee business expenses."

NOTE: If your employer included the reimbursement on Form W–2, attach a statement containing the information asked for under the caption "Additional Information," above, and include the total expense on line 43.

Line 44—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and made contributions to a qualified pension, profit-sharing, annuity or bond purchase plan you are included in, see **Form 2950SE.**

PART V.—Credits

Line 51—Retirement Income Credit.—See instructions for Schedule R.

Line 52—Investment Credit.—See **Form 3468** for exceptions and conditions under which you may continue to take an investment credit.

Line 53—Foreign Tax Credit.—You may claim credit for income tax payments to a foreign country or U.S. possessions only if you itemize deductions. See **Form 1116.**

Note: For Throwback Credit, see instruction for line 27 on page 6.

PART VI.—Other Taxes

Line 55—Self-employment Tax.—Enter amount shown on line 16, Schedule SE.

Line 56—Tax from Recomputing Prior Year Investment Credit.—Enter the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to early disposition of property. Attach **Form 4255.**

Line 57—Minimum Tax.—File **Form 4625,** Computation of Minimum Tax, if you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) in excess of $15,000 even though there is no minimum tax due.

Lines 58 and 59—Tax on Tip Income.—If you failed to report tips to your employer, or if your wages were insufficient for him to withhold social security or railroad retirement tax, you must pay these taxes with your income tax return.

The Form W–2 your employer gives you will show any tax you owe on tips you reported to him. Enter that amount on line 59.

For unreported tips subject to social security tax, attach **Form 4137** and enter the tax on line 58. For tips taxable under railroad retirement, contact the nearest Railroad Retirement Board office. Include the tax on line 58 and write "RR tax on tips" in the space to the left of the entry.

For income tax purposes, be sure all your tips are included in line 12, Form 1040.

PART VII.—Other Payments

Line 61—Excess Social Security Tax Withheld—Two or More Employers.—If you worked for two or more employers in 1971 and you received FICA wages totaling more than $7,800, you are entitled to claim the excess social security tax withheld as a credit against your income tax. **If a joint return, separate computations must be made for you and your wife. Compute the credit as follows:**

a	Add:	
	(1) Social security (FICA) tax withheld by all your employers from your wages as shown on all Forms W–2 for 1971	$
	(2) Uncollected employee tax on tips, if any, as shown on all Forms W–2 for 1971	$
b.	Total of (1) and (2)	$
c.	Subtract	$405 60
d.	Enter balance on Form 1040, line 61	$

Note: If you worked for only one employer and he withheld more than $405.60 for social security tax, you cannot claim credit on Form 1040. Contact your employer for adjustment.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1971 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $7,800, you are entitled to claim on line 61 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

Line 62—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you are entitled to for (a) gasoline used (1) on a farm for farming purposes, (2) other than as fuel in a highway vehicle such as in a boat and other than as a fuel in non-commercial aircraft, or (3) in vehicles while used in furnishing certain public passenger land transportation service; (b) lubricating oil used other than in a highway motor vehicle; and (c) special fuels used (1) on a farm for farming purposes, (2) in vehicles while used in certain public passenger land transportation service, and (3) for nontaxable uses. Attach **Form 4136.**

Line 63—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. **Attach Copy B of Form 2439.**

(Cut along this line)

Internal Revenue publications containing helpful tax information . . .

Publication 17, Your Federal Income Tax, 1972 Edition. Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040.
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1971 Tax Tables

For persons with incomes under $10,000 who do not itemize deductions on Schedule A, Form 1040.

The standard deduction and deduction for exemptions have been taken into account in determining the tax shown in these Tables

The Tables show the LOWER tax after taking into account both the percentage standard deduction and the low income allowance except in the case of married persons filing separately. For married persons filing separate returns, the tables show the tax figured on the percentage standard deduction and on the low income allowance.

Select the Tax Table that covers the total number of exemptions on Form 1040, line 11. On the appropriate table, read down the income columns until you find the line covering the adjusted gross income you entered on Form 1040, line 18. Then read across to the column heading describing your marital status. Enter the tax you find there on Form 1040, line 19.

Married persons filing separate returns: Choose either the low income allowance or percentage standard deduction to figure your tax, but if one uses the percentage standard deduction, then both must use it. **If you are a married person living apart** from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using the tax tables below.

TABLE 1.—Returns claiming ONE exemption (and not itemizing deductions)

If adjusted gross income is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing jointly	Married filing separately — Low income allowance	Married filing separately — 15% Standard deduction
		Your tax is—				
$0	$775	$0	$0	$0	$0	
775	800	0	0	0	1	
800	825	0	0	0	4	
825	850	0	0	0	8	
850	875	0	0	0	11	
875	900	0	0	0	14	
900	925	0	0	0	17	
925	950	0	0	0	20	
950	975	0	0	0	23	
975	1,000	0	0	0	26	
1,000	1,025	0	0	0	29	
1,025	1,050	0	0	0	32	
1,050	1,075	0	0	0	35	
1,075	1,100	0	0	0	38	
1,100	1,125	0	0	0	41	
1,125	1,150	0	0	0	44	
1,150	1,175	0	0	0	47	
1,175	1,200	0	0	0	50	
1,200	1,225	0	0	2	53	
1,225	1,250	0	0	5	56	
1,250	1,275	0	0	9	59	
1,275	1,300	0	0	12	62	
1,300	1,325	0	0	16	65	
1,325	1,350	0	0	19	68	
1,350	1,375	0	0	23	72	
1,375	1,400	0	0	26	75	
1,400	1,425	0	0	30	78	
1,425	1,450	0	0	33	81	
1,450	1,475	0	0	37	85	
1,475	1,500	0	0	40	88	
1,500	1,525	0	0	44	91	
1,525	1,550	0	0	47	94	
1,550	1,575	0	0	51	98	
1,575	1,600	0	0	54	101	
1,600	1,625	0	0	58	104	
1,625	1,650	0	0	61	107	
1,650	1,675	0	0	65	111	
1,675	1,700	0	0	68	114	
1,700	1,725	0	0	72	117	
1,725	1,750	2	2	76	120	
1,750	1,775	5	5	79	124	
1,775	1,800	9	9	83	127	
1,800	1,825	12	12	87	130	
1,825	1,850	16	16	91	134	
1,850	1,875	19	19	94	137	
1,875	1,900	23	23	98	140	
1,900	1,925	26	26	102	143	
1,925	1,950	30	30	106	147	
1,950	1,975	33	33	109	151	
1,975	2,000	37	37	113	154	
2,000	2,025	40	40	117	157	
2,025	2,050	44	44	121	161	
2,050	2,075	47	47	124	164	
2,075	2,100	51	51	128	168	
2,100	2,125	54	54	132	171	
2,125	2,150	58	58	136	175	
2,150	2,175	61	61	139	178	
2,175	2,200	65	65	143	181	
2,200	2,225	68	68	147	185	
2,225	2,250	72	72	151	188	
2,250	2,275	76	76	155	192	
2,275	2,300	79	79	159	195	
2,300	2,325	83	83	161	199	
2,325	2,350	87	87	167	203	
2,350	2,375	91	89	171	206	
2,375	2,400	94	94	175	210	
2,400	2,425	98	98	179	213	
2,425	2,450	102	102	183	216	
2,450	2,475	106	106	187	220	
2,475	2,500	109	109	191	223	
2,500	2,525	113	113	195	227	
2,525	2,550	117	117	199	231	
2,550	2,575	121	117	203	234	
2,575	2,600	124	121	207	238	
2,600	2,625	128	124	211	242	
2,625	2,650	132	128	215	245	
2,650	2,675	136	131	219	249	
2,675	2,700	139	135	223	253	
2,700	2,725	143	138	227	256	
2,725	2,750	147	142	231	260	
2,750	2,775	151	146	236	264	
2,775	2,800	155	150	240	268	
2,800	2,825	159	154	244	271	
2,825	2,850	163	158	248	275	
2,850	2,875	167	162	253	279	
2,875	2,900	171	166	257	282	
2,900	2,925	175	170	261	286	
2,925	2,950	179	174	265	290	
2,950	2,975	183	178	270	293	
2,975	3,000	187	182	274	297	
3,000	3,050	193	188	280	303	
3,050	3,100	201	196	289	310	
3,100	3,150	209	204	297	318	
3,150	3,200	217	212	306	327	
3,200	3,250	225	220	315	335	
3,250	3,300	234	228	324	343	
3,300	3,350	242	236	334	351	
3,350	3,400	251	244	343	360	
3,400	3,450	259	252	353	368	
3,450	3,500	268	260	362	376	
3,500	3,550	276	268	372	384	
3,550	3,600	285	276	381	393	
3,600	3,650	293	284	391	401	
3,650	3,700	302	292	400	409	
3,700	3,750	310	300	410	417	
3,750	3,800	320	309	419	426	
3,800	3,850	329	318	429	434	
3,850	3,900	339	327	438	442	
3,900	3,950	348	336	448	451	
3,950	4,000	358	345	457	459	
4,000	4,050	367	354	467	467	
4,050	4,100	377	363	476	475	
4,100	4,150	386	372	484	484	
4,150	4,200	396	381	495	492	
4,200	4,250	405	390	505	500	
4,250	4,300	415	399	514	508	
4,300	4,350	424	408	524	517	
4,350	4,400	434	417	533	525	
4,400	4,450	443	426	543	533	
4,450	4,500	453	435	552	541	
4,500	4,550	462	444	562	550	
4,550	4,600	472	453	571	558	
4,600	4,650	481	462	581	566	
4,650	4,700	491	471	590	575	
4,700	4,750	500	480	600	583	
4,750	4,800	510	489	609	591	
4,800	4,850	519	498	619	599	
4,850	4,900	529	507	628	608	
4,900	4,950	538	516	638	616	
4,950	5,000	548	525	647	624	
5,000	5,050	557	534	657	632	
5,050	5,100	567	543	666	641	
5,100	5,150	576	552	676	649	
5,150	5,200	586	561	685	657	
5,200	5,250	595	570	696	665	
5,250	5,300	605	579	707	674	
5,300	5,350	614	588	718	682	
5,350	5,400	624	597	729	690	
5,400	5,450	633	606	740	700	
5,450	5,500	643	615	751	709	
5,500	5,550	652	624	763	719	
5,550	5,600	662	633	773	729	
5,600	5,650	671	642	784	738	
5,650	5,700	681	651	795	748	
5,700	5,750	690	660	806	757	
5,750	5,800	701	670	817	767	
5,800	5,850	711	679	828	778	
5,850	5,900	722	689	839	789	
5,900	5,950	732	698	850	800	
5,950	6,000	743	708	861	811	
6,000	6,050	753	717	872	822	
6,050	6,100	764	727	883	833	
6,100	6,150	774	736	894	844	
6,150	6,200	785	746	905	855	
6,200	6,250	795	755	916	866	
6,250	6,300	806	765	927	877	
6,300	6,350	816	774	938	888	
6,350	6,400	827	784	949	899	
6,400	6,450	837	793	960	910	
6,450	6,500	848	803	971	921	
6,500	6,550	858	812	982	932	
6,550	6,600	869	822	993	943	
6,600	6,650	879	831	1,004	954	
6,650	6,700	890	841	1,015	965	
6,700	6,750	900	850	1,026	976	
6,750	6,800	911	860	1,037	987	
6,800	6,850	921	869	1,048	998	
6,850	6,900	932	879	1,059	1,009	
6,900	6,950	942	888	1,070	1,020	
6,950	7,000	953	898	1,081	1,031	
7,000	7,050	963	907	1,092	1,042	
7,050	7,100	974	917	1,103	1,053	
7,100	7,150	984	926	1,114	1,064	
7,150	7,200	995	936	1,125	1,075	
7,200	7,250	1,005	945	1,136	1,086	
7,250	7,300	1,016	955	1,149	1,097	
7,300	7,350	1,026	964	1,161	1,108	
7,350	7,400	1,037	974	1,174	1,119	
7,400	7,450	1,047	983	1,186	1,130	
7,450	7,500	1,058	993	1,199	1,143	
7,500	7,550	1,068	1,002	1,211	1,155	
7,550	7,600	1,079	1,012	1,224	1,168	
7,600	7,650	1,089	1,021	1,236	1,180	
7,650	7,700	1,100	1,031	1,249	1,193	
7,700	7,750	1,110	1,040	1,261	1,205	
7,750	7,800	1,122	1,051	1,274	1,218	
7,800	7,850	1,134	1,062	1,286	1,230	
7,850	7,900	1,146	1,074	1,299	1,243	
7,900	7,950	1,158	1,084	1,311	1,255	
7,950	8,000	1,170	1,095	1,324	1,268	
8,000	8,050	1,182	1,106	1,336	1,280	
8,050	8,100	1,194	1,117	1,349	1,293	
8,100	8,150	1,205	1,127	1,361	1,305	
8,150	8,200	1,215	1,136	1,374	1,318	
8,200	8,250	1,225	1,146	1,386	1,330	
8,250	8,300	1,236	1,155	1,399	1,343	
8,300	8,350	1,246	1,165	1,411	1,355	
8,350	8,400	1,257	1,174	1,424	1,368	
8,400	8,450	1,267	1,184	1,436	1,380	
8,450	8,500	1,278	1,194	1,449	1,393	
8,500	8,550	1,288	1,203	1,461	1,405	
8,550	8,600	1,298	1,213	1,474	1,418	
8,600	8,650	1,309	1,222	1,486	1,430	
8,650	8,700	1,319	1,232	1,499	1,443	
8,700	8,750	1,330	1,241	1,511	1,455	
8,750	8,800	1,340	1,251	1,524	1,468	
8,800	8,850	1,351	1,261	1,536	1,480	
8,850	8,900	1,361	1,270	1,549	1,493	
8,900	8,950	1,372	1,280	1,561	1,505	
8,950	9,000	1,382	1,289	1,574	1,518	
9,000	9,050	1,392	1,299	1,586	1,530	
9,050	9,100	1,403	1,308	1,599	1,543	
9,100	9,150	1,413	1,318	1,611	1,555	
9,150	9,200	1,424	1,328	1,624	1,568	
9,200	9,250	1,434	1,337	1,637	1,580	
9,250	9,300	1,445	1,347	1,651	1,593	
9,300	9,350	1,455	1,356	1,665	1,605	
9,350	9,400	1,466	1,366	1,679	1,618	
9,400	9,450	1,476	1,375	1,693	1,630	
9,450	9,500	1,486	1,385	1,707	1,644	
9,500	9,550	1,497	1,395	1,721	1,658	
9,550	9,600	1,507	1,404	1,735	1,672	
9,600	9,650	1,518	1,414	1,749	1,686	
9,650	9,700	1,528	1,423	1,763	1,700	
9,700	9,750	1,539	1,433	1,777	1,714	
9,750	9,800	1,549	1,442	1,791	1,728	
9,800	9,850	1,559	1,452	1,805	1,742	
9,850	9,900	1,570	1,462	1,819	1,756	
9,900	9,950	1,580	1,471	1,833	1,770	
9,950	10,000	1,591	1,481	1,847	1,784	

TABLE 2.—Returns claiming TWO exemptions (and not itemizing deductions)

If adjusted gross income is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing jointly	Married filing separately — Low income allowance	Married filing separately — 15% Standard deduction
		Your tax is—				
$0	$1,550	$0	$0	$0	$0	
1,550	1,575	0	0	0	1	
1,575	1,600	0	0	0	4	
1,600	1,625	0	0	0	7	
1,625	1,650	0	0	0	10	
1,650	1,675	0	0	0	13	
1,675	1,700	0	0	0	17	
1,700	1,725	0	0	0	20	
1,725	1,750	0	0	0	23	
1,750	1,775	0	0	0	26	
1,775	1,800	0	0	0	29	
1,800	1,825	0	0	0	32	
1,825	1,850	0	0	0	35	
1,850	1,875	0	0	0	38	
1,875	1,900	0	0	2	41	
1,900	1,925	0	0	5	44	
1,925	1,950	0	0	9	47	
1,950	1,975	0	0	12	50	
1,975	2,000	0	0	16	53	
2,000	2,025	0	0	19	56	
2,025	2,050	0	0	23	59	
2,050	2,075	0	0	26	62	
2,075	2,100	0	0	30	65	
2,100	2,125	0	0	33	68	
2,125	2,150	0	0	37	71	
2,150	2,175	0	0	40	75	
2,175	2,200	0	0	44	78	
2,200	2,225	0	0	47	81	
2,225	2,250	0	0	51	84	
2,250	2,275	0	0	54	88	
2,275	2,300	0	0	58	91	
2,300	2,325	0	0	61	94	
2,325	2,350	0	0	65	98	
2,350	2,375	0	0	68	101	
2,375	2,400	0	0	72	104	
2,400	2,425	2	2	76	107	
2,425	2,450	5	5	79	111	
2,450	2,475	9	9	83	114	
2,475	2,500	12	12	87	117	
2,500	2,525	16	16	91	120	
2,525	2,550	19	19	94	124	
2,550	2,575	23	23	98	127	
2,575	2,600	26	26	102	130	
2,600	2,625	30	30	106	133	
2,625	2,650	33	33	109	137	
2,650	2,675	37	37	113	140	
2,675	2,700	40	40	117	143	
2,700	2,725	44	44	121	147	
2,725	2,750	47	47	124	150	
2,750	2,775	51	51	128	154	
2,775	2,800	54	54	132	157	
2,800	2,825	58	58	136	160	
2,825	2,850	61	61	139	164	
2,850	2,875	65	65	143	167	
2,875	2,900	68	68	147	171	
2,900	2,925	72	72	151	174	
2,925	2,950	76	75	155	178	
2,950	2,975	79	79	159	181	
2,975	3,000	83	82	163	185	
3,000	3,050	89	88	169	190	
3,050	3,100	96	95	177	197	
3,100	3,150	104	102	185	204	
3,150	3,200	111	109	193	211	
3,200	3,250	119	116	201	218	
3,250	3,300	126	123	209	225	
3,300	3,350	134	130	217	232	
3,350	3,400	141	137	225	240	
3,400	3,450	149	144	234	247	
3,450	3,500	157	152	242	254	
3,500	3,550	165	160	251	262	
3,550	3,600	173	168	259	269	
3,600	3,650	181	176	268	277	
3,650	3,700	189	184	276	284	
3,700	3,750	197	192	285	291	
3,750	3,800	205	200	293	299	
3,800	3,850	213	208	302	306	
3,850	3,900	221	216	310	314	
3,900	3,950	229	224	319	322	
3,950	4,000	238	232	329	331	
4,000	4,050	246	240	339	339	
4,050	4,100	255	248	348	347	
4,100	4,150	263	256	358	355	
4,150	4,200	272	264	367	364	
4,200	4,250	280	272	377	372	
4,250	4,300	289	280	386	380	
4,300	4,350	297	288	396	388	
4,350	4,400	306	296	405	397	
4,400	4,450	315	305	414	405	
4,450	4,500	324	314	424	413	
4,500	4,550	334	323	434	421	
4,550	4,600	343	332	443	430	
4,600	4,650	353	341	453	438	
4,650	4,700	362	350	462	446	
4,700	4,750	372	359	472	455	
4,750	4,800	381	368	481	463	
4,800	4,850	391	377	491	471	
4,850	4,900	400	386	500	479	
4,900	4,950	410	394	510	488	
4,950	5,000	419	404	519	496	
5,000	5,050	429	413	529	504	
5,050	5,100	438	422	538	512	
5,100	5,150	448	431	548	521	
5,150	5,200	457	440	557	529	
5,200	5,250	467	449	567	537	
5,250	5,300	476	458	576	545	
5,300	5,350	486	467	586	554	
5,350	5,400	495	476	595	562	
5,400	5,450	505	485	605	570	
5,450	5,500	514	494	614	579	
5,500	5,550	524	503	624	587	
5,550	5,600	533	512	633	595	
5,600	5,650	543	521	643	603	
5,650	5,700	552	530	497	652	612
5,700	5,750	562	539	505	662	620
5,750	5,800	571	548	514	671	628
5,800	5,850	581	557	522	681	638
5,850	5,900	590	566	531	690	647
5,900	5,950	600	575	539	701	657
5,950	6,000	609	584	548	712	666
6,000	6,050	619	593	556	723	676
6,050	6,100	628	602	565	734	685
6,100	6,150	638	611	573	745	696
6,150	6,200	647	620	582	756	707
6,200	6,250	657	629	590	767	718
6,250	6,300	666	638	599	778	729
6,300	6,350	676	647	607	789	740
6,350	6,400	685	656	616	800	751
6,400	6,450	695	665	625	811	762
6,450	6,500	706	674	634	822	773
6,500	6,550	716	684	644	833	784
6,550	6,600	727	693	653	844	795
6,600	6,650	737	703	663	855	806
6,650	6,700	748	712	672	866	817
6,700	6,750	758	722	682	877	828
6,750	6,800	769	731	691	888	839
6,800	6,850	779	741	701	899	850
6,850	6,900	790	750	710	910	861
6,900	6,950	800	760	720	921	872
6,950	7,000	811	769	729	932	883
7,000	7,050	821	779	739	943	894
7,050	7,100	832	788	748	954	905
7,100	7,150	842	798	758	965	916
7,150	7,200	853	807	767	976	927
7,200	7,250	863	817	777	987	938
7,250	7,300	874	826	786	998	949
7,300	7,350	884	836	796	1,009	960
7,350	7,400	895	845	805	1,020	971
7,400	7,450	905	855	815	1,031	982
7,450	7,500	916	864	824	1,042	993
7,500	7,550	926	874	834	1,053	1,004
7,550	7,600	937	883	843	1,064	1,015
7,600	7,650	947	893	853	1,075	1,026
7,650	7,700	958	902	862	1,086	1,037
7,700	7,750	968	912	872	1,097	1,048
7,750	7,800	979	921	881	1,108	1,059
7,800	7,850	989	931	891	1,119	1,070
7,850	7,900	1,000	940	900	1,130	1,081
7,900	7,950	1,010	950	910	1,143	1,092
7,950	8,000	1,021	959	919	1,155	1,103
8,000	8,050	1,031	969	929	1,168	1,114
8,050	8,100	1,042	978	938	1,180	1,125
8,100	8,150	1,051	987	947	1,193	1,136
8,150	8,200	1,060	995	955	1,205	1,149
8,200	8,250	1,069	1,003	963	1,218	1,161
8,250	8,300	1,078	1,011	971	1,230	1,174
8,300	8,350	1,087	1,020	980	1,243	1,186
8,350	8,400	1,097	1,028	988	1,255	1,199
8,400	8,450	1,106	1,036	996	1,268	1,211
8,450	8,500	1,116	1,045	1,004	1,280	1,224
8,500	8,550	1,126	1,055	1,013	1,293	1,236
8,550	8,600	1,136	1,064	1,021	1,305	1,249
8,600	8,650	1,147	1,074	1,029	1,318	1,261
8,650	8,700	1,157	1,083	1,037	1,330	1,274
8,700	8,750	1,168	1,093	1,045	1,343	1,286
8,750	8,800	1,178	1,103	1,054	1,355	1,299
8,800	8,850	1,189	1,112	1,062	1,368	1,311
8,850	8,900	1,199	1,122	1,071	1,380	1,324
8,900	8,950	1,210	1,131	1,079	1,393	1,336
8,950	9,000	1,220	1,141	1,087	1,405	1,349
9,000	9,050	1,230	1,150	1,095	1,418	1,361
9,050	9,100	1,241	1,160	1,104	1,430	1,374
9,100	9,150	1,251	1,170	1,112	1,443	1,386
9,150	9,200	1,262	1,179	1,120	1,455	1,399
9,200	9,250	1,272	1,189	1,128	1,468	1,411
9,250	9,300	1,283	1,198	1,137	1,480	1,424
9,300	9,350	1,293	1,208	1,145	1,493	1,436
9,350	9,400	1,304	1,217	1,153	1,505	1,449
9,400	9,450	1,314	1,227	1,161	1,518	1,461
9,450	9,500	1,324	1,236	1,170	1,530	1,474
9,500	9,550	1,335	1,246	1,178	1,543	1,486
9,550	9,600	1,345	1,256	1,186	1,555	1,499
9,600	9,650	1,356	1,265	1,195	1,568	1,511
9,650	9,700	1,366	1,275	1,203	1,580	1,524
9,700	9,750	1,377	1,284	1,211	1,593	1,536
9,750	9,800	1,387	1,294	1,219	1,605	1,549
9,800	9,850	1,397	1,304	1,228	1,618	1,561
9,850	9,900	1,408	1,313	1,236	1,630	1,574
9,900	9,950	1,418	1,323	1,244	1,644	1,586
9,950	10,000	1,429	1,332	1,252	1,658	1,599

TABLE 3.—Returns claiming THREE exemptions (and not itemizing deductions)

If adjusted gross income is— At least	But less than	And you are— Single, not head of household	Head of household	Married filing jointly	Married filing separately — Low income allowance	Married filing separately — 15% Standard deduction
		Your tax is—				
$0	$2,325	$0	$0	$0	$0	
2,325	2,350	0	0	0	1	
2,350	2,375	0	0	0	4	
2,375	2,400	0	0	0	7	
2,400	2,425	0	0	0	10	
2,425	2,450	0	0	0	13	
2,450	2,475	0	0	0	16	
2,475	2,500	0	0	0	19	
2,500	2,525	0	0	0	23	
2,525	2,550	0	0	0	26	
2,550	2,575	0	0	0	29	
2,575	2,600	0	0	0	32	
2,600	2,625	0	0	0	35	
2,625	2,650	0	0	0	38	
2,650	2,675	0	0	0	41	
2,675	2,700	0	0	0	44	
2,700	2,725	0	0	0	47	
2,725	2,750	0	0	0	50	
2,750	2,775	0	0	0	53	
2,775	2,800	0	0	0	56	
2,800	2,825	0	0	0	59	
2,825	2,850	0	0	0	62	
2,850	2,875	0	0	0	65	
2,875

TABLE 3.—Returns claiming THREE exemptions (and not itemizing deductions) (continued)

If adjusted gross income is—		And you are—				
		Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming—	
At least	But less than	Your tax is—			Low income allowance	Standard deduction
$5,100	$5,150	$320	$309	$298	$419	$392
5,150	5,200	329	318	306	429	401
5,200	5,250	339	327	314	438	409
5,250	5,300	348	336	322	448	417
5,300	5,350	358	345	330	457	425
5,350	5,400	367	354	338	467	434
5,400	5,450	377	363	346	476	442
5,450	5,500	386	372	354	486	450
5,500	5,550	396	381	362	495	459
5,550	5,600	405	390	370	505	467
5,600	5,650	415	399	378	514	475
5,650	5,700	424	408	386	524	483
5,700	5,750	434	417	394	533	492
5,750	5,800	443	426	402	543	500
5,800	5,850	453	435	410	552	510
5,850	5,900	462	444	418	562	518
5,900	5,950	472	453	426	571	529
5,950	6,000	481	462	434	581	538
6,000	6,050	491	471	442	590	548
6,050	6,100	500	480	450	600	557
6,100	6,150	510	489	459	609	567
6,150	6,200	519	498	467	619	576
6,200	6,250	529	507	476	628	586
6,250	6,300	538	516	484	638	595
6,300	6,350	548	525	493	647	605
6,350	6,400	557	534	501	657	614
6,400	6,450	567	543	510	666	624
6,450	6,500	576	552	518	676	633
6,500	6,550	586	561	527	685	643
6,550	6,600	595	570	535	696	652
6,600	6,650	605	579	544	707	662
6,650	6,700	614	588	552	718	671
6,700	6,750	624	597	561	729	681
6,750	6,800	633	606	569	740	690
6,800	6,850	643	615	578	751	701
6,850	6,900	652	624	586	762	712
6,900	6,950	662	633	595	773	723
6,950	7,000	671	642	603	784	734
7,000	7,050	681	651	612	795	745
7,050	7,100	690	660	620	806	756
7,100	7,150	701	670	630	817	767
7,150	7,200	711	679	639	828	778
7,200	7,250	722	689	649	839	789
7,250	7,300	732	698	658	850	800
7,300	7,350	743	708	668	861	811
7,350	7,400	753	717	677	872	822
7,400	7,450	764	727	687	883	833
7,450	7,500	774	736	696	894	844
7,500	7,550	785	746	706	905	855
7,550	7,600	795	755	715	916	866
7,600	7,650	806	765	725	927	877
7,650	7,700	816	774	734	938	888
7,700	7,750	827	784	744	949	899
7,750	7,800	837	793	753	960	910
7,800	7,850	848	803	763	971	921
7,850	7,900	858	812	772	982	932
7,900	7,950	869	822	782	993	943
7,950	8,000	879	831	791	1,004	954
8,000	8,050	890	841	801	1,015	965
8,050	8,100	900	850	810	1,026	976
8,100	8,150	909	858	818	1,037	986
8,150	8,200	918	867	827	1,048	998
8,200	8,250	927	875	835	1,059	1,009
8,250	8,300	937	883	843	1,070	1,020
8,300	8,350	946	891	851	1,081	1,031
8,350	8,400	955	900	860	1,092	1,042
8,400	8,450	$964	$908	$868	$1,103	$1,053
8,450	8,500	973	916	876	1,114	1,064
8,500	8,550	982	924	884	1,125	1,075
8,550	8,600	991	933	893	1,136	1,086
8,600	8,650	1,001	941	901	1,149	1,097
8,650	8,700	1,010	949	909	1,161	1,108
8,700	8,750	1,019	957	917	1,174	1,119
8,750	8,800	1,028	966	926	1,186	1,130
8,800	8,850	1,037	974	934	1,199	1,143
8,850	8,900	1,046	982	942	1,211	1,155
8,900	8,950	1,055	991	951	1,224	1,168
8,950	9,000	1,064	999	959	1,236	1,180
9,000	9,050	1,074	1,007	967	1,249	1,193
9,050	9,100	1,083	1,015	975	1,261	1,205
9,100	9,150	1,092	1,024	984	1,274	1,218
9,150	9,200	1,101	1,032	992	1,286	1,230
9,200	9,250	1,110	1,040	1,000	1,299	1,243
9,250	9,300	1,121	1,050	1,008	1,311	1,255
9,300	9,350	1,131	1,059	1,017	1,324	1,268
9,350	9,400	1,142	1,069	1,025	1,336	1,280
9,400	9,450	1,152	1,078	1,033	1,349	1,293
9,450	9,500	1,162	1,088	1,041	1,361	1,305
9,500	9,550	1,173	1,098	1,050	1,374	1,318
9,550	9,600	1,183	1,107	1,058	1,386	1,330
9,600	9,650	1,194	1,117	1,066	1,399	1,343
9,650	9,700	1,204	1,126	1,075	1,411	1,355
9,700	9,750	1,215	1,136	1,083	1,424	1,368
9,750	9,800	1,225	1,145	1,091	1,436	1,380
9,800	9,850	1,235	1,155	1,099	1,449	1,393
9,850	9,900	1,246	1,165	1,108	1,461	1,405
9,900	9,950	1,256	1,174	1,116	1,474	1,418
9,950	10,000	1,267	1,184	1,124	1,486	1,430

TABLE 4.—Returns claiming FOUR exemptions (and not itemizing deductions)

$0	$3,100	$0	$0	$0	$0	$0	$5,400	$5,450	$255	$248	$241	$348	$314	$7,750	$7,800	$695	$665	$625	$811	$762
3,100	3,150	0	0	0	0	3	5,450	5,500	263	256	249	358	322	7,800	7,850	706	674	634	822	773
3,150	3,200	0	0	0	0	9	5,500	5,550	272	264	256	367	330	7,850	7,900	716	684	644	833	784
3,200	3,250	0	0	0	0	15	5,550	5,600	280	272	264	377	339	7,900	7,950	727	693	653	844	795
3,250	3,300	0	0	0	0	21	5,600	5,650	289	280	271	386	347	7,950	8,000	737	703	663	855	806
3,300	3,350	0	0	0	14	27	5,650	5,700	297	288	279	396	355	8,000	8,050	748	712	672	866	817
3,350	3,400	0	0	0	21	33	5,700	5,750	306	296	286	405	363	8,050	8,100	758	722	682	877	828
3,400	3,450	0	0	0	28	39	5,750	5,800	315	305	294	415	372	8,100	8,150	767	730	690	888	839
3,450	3,500	0	0	0	35	45	5,800	5,850	324	313	302	424	381	8,150	8,200	777	738	698	899	850
3,500	3,550	0	0	0	42	51	5,850	5,900	334	323	310	434	391	8,200	8,250	786	747	707	910	861
3,550	3,600	0	0	0	49	57	5,900	5,950	343	332	318	443	400	8,250	8,300	795	755	715	921	872
3,600	3,650	0	0	0	56	64	5,950	6,000	353	341	326	453	410	8,300	8,350	804	763	723	932	883
3,650	3,700	0	0	0	63	70	6,000	6,050	362	350	334	462	419	8,350	8,400	813	771	731	943	894
3,700	3,750	0	0	0	70	76	6,050	6,100	372	359	342	472	429	8,400	8,450	822	780	740	954	905
3,750	3,800	4	4	4	78	83	6,100	6,150	381	368	350	481	438	8,450	8,500	831	788	748	965	916
3,800	3,850	11	11	11	85	89	6,150	6,200	391	377	358	491	448	8,500	8,550	841	796	756	976	927
3,850	3,900	18	18	18	93	96	6,200	6,250	400	386	366	500	457	8,550	8,600	850	804	764	987	938
3,900	3,950	25	25	25	100	102	6,250	6,300	410	395	374	510	467	8,600	8,650	859	813	773	998	949
3,950	4,000	32	32	32	108	109	6,300	6,350	419	404	382	519	476	8,650	8,700	868	821	781	1,009	960
4,000	4,050	39	39	39	115	115	6,350	6,400	429	413	390	529	486	8,700	8,750	877	829	789	1,020	971
4,050	4,100	46	46	46	123	122	6,400	6,450	438	422	398	538	495	8,750	8,800	886	838	798	1,031	982
4,100	4,150	53	53	53	130	128	6,450	6,500	448	431	406	548	505	8,800	8,850	895	846	806	1,042	993
4,150	4,200	60	60	60	138	135	6,500	6,550	457	440	414	557	514	8,850	8,900	904	854	814	1,053	1,004
4,200	4,250	67	67	67	145	141	6,550	6,600	467	449	422	567	524	8,900	8,950	914	862	822	1,064	1,015
4,250	4,300	74	74	74	153	148	6,600	6,650	476	458	430	576	533	8,950	9,000	923	871	831	1,075	1,026
4,300	4,350	81	81	81	161	155	6,650	6,700	486	467	438	586	543	9,000	9,050	932	879	839	1,086	1,037
4,350	4,400	89	88	88	169	162	6,700	6,750	495	476	446	595	552	9,050	9,100	941	887	847	1,097	1,048
4,400	4,450	96	95	95	177	169	6,750	6,800	505	485	454	605	562	9,100	9,150	950	895	855	1,108	1,059
4,450	4,500	104	102	102	185	176	6,800	6,850	514	494	462	614	571	9,150	9,200	959	904	864	1,119	1,070
4,500	4,550	111	109	109	193	183	6,850	6,900	524	503	471	624	581	9,200	9,250	968	912	872	1,130	1,081
4,550	4,600	119	116	116	201	190	6,900	6,950	533	512	480	633	590	9,250	9,300	978	920	880	1,143	1,092
4,600	4,650	126	123	123	209	197	6,950	7,000	543	521	488	643	600	9,300	9,350	987	928	888	1,155	1,103
4,650	4,700	134	130	130	217	204	7,000	7,050	552	530	497	652	609	9,350	9,400	996	937	897	1,168	1,114
4,700	4,750	141	137	137	225	211	7,050	7,100	562	539	505	662	619	9,400	9,450	1,005	945	905	1,180	1,125
4,750	4,800	149	144	144	234	218	7,100	7,150	571	548	514	671	628	9,450	9,500	1,014	953	913	1,193	1,136
4,800	4,850	157	152	151	242	225	7,150	7,200	581	557	522	681	638	9,500	9,550	1,023	961	921	1,205	1,149
4,850	4,900	165	160	159	251	232	7,200	7,250	590	566	531	690	647	9,550	9,600	1,032	970	930	1,218	1,161
4,900	4,950	173	168	166	259	239	7,250	7,300	600	575	539	701	657	9,600	9,650	1,041	978	938	1,230	1,174
4,950	5,000	181	176	174	268	247	7,300	7,350	609	584	548	711	666	9,650	9,700	1,051	986	946	1,243	1,186
5,000	5,050	189	184	181	276	254	7,350	7,400	619	593	556	723	676	9,700	9,750	1,060	995	955	1,255	1,199
5,050	5,100	197	192	189	285	262	7,400	7,450	628	602	565	734	685	9,750	9,800	1,069	1,003	963	1,268	1,211
5,100	5,150	205	200	196	293	269	7,450	7,500	638	611	573	745	696	9,800	9,850	1,078	1,011	971	1,280	1,224
5,150	5,200	213	208	204	302	276	7,500	7,550	647	620	582	756	707	9,850	9,900	1,087	1,019	979	1,293	1,236
5,200	5,250	221	216	211	310	284	7,550	7,600	657	629	590	767	718	9,900	9,950	1,096	1,028	988	1,305	1,249
5,250	5,300	229	224	219	320	291	7,600	7,650	666	638	599	778	729	9,950	10,000	1,105	1,036	996	1,318	1,261
5,300	5,350	238	232	226	329	299	7,650	7,700	676	647	607	789	740							
5,350	5,400	246	240	234	339	306	7,700	7,750	685	656	616	800	751							

TABLE 5.—Returns claiming FIVE exemptions (and not itemizing deductions)

$0	$3,900	$0	$0	$0	$0	$0	$4,150	$4,200	$0	$0	$0	$39	$36	$4,450	$4,500	$7	$7	$7	$81	$73
3,900	3,950	0	0	0	4	6	4,200	4,250	0	0	0	46	42	4,500	4,550	14	14	14	89	79
3,950	4,000	0	0	0	11	12	4,250	4,300	0	0	0	53	48	4,550	4,600	21	21	21	96	86
4,000	4,050	0	0	0	18	18	4,300	4,350	0	0	0	60	54	4,600	4,650	28	28	28	104	92
4,050	4,100	0	0	0	25	24	4,350	4,400	0	0	0	67	60							
4,100	4,150	0	0	0	32	30	4,400	4,450	0	0	0	74	66							

Continued on next page

* This column may also be used by certain widows or widowers who qualify for special tax rates.

TABLE 5.—Returns claiming FIVE exemptions (and not itemizing deductions) (continued)

If adjusted gross income is—		And you are—				
		Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming—	
At least	But less than	Your tax is—			Low income allowance	Standard deduction
$4,650	$4,700	$35	$35	$35	$111	$99
4,700	4,750	42	42	42	119	105
4,750	4,800	49	49	49	126	112
4,800	4,850	56	56	56	134	118
4,850	4,900	63	63	63	141	125
4,900	4,950	70	70	70	149	131
4,950	5,000	78	77	77	157	138
5,000	5,050	85	84	84	165	145
5,050	5,100	93	91	91	173	151
5,100	5,150	100	98	98	181	158
5,150	5,200	108	105	105	189	165
5,200	5,250	115	112	112	197	172
5,250	5,300	123	119	119	205	179
5,300	5,350	130	126	126	213	186
5,350	5,400	138	133	133	221	193
5,400	5,450	145	140	140	229	200
5,450	5,500	153	148	148	238	207
5,500	5,550	161	156	155	246	214
5,550	5,600	169	164	163	255	221
5,600	5,650	177	172	170	263	228
5,650	5,700	185	180	178	272	236
5,700	5,750	193	188	185	280	243
5,750	5,800	201	196	193	289	251
5,800	5,850	209	204	200	297	259
5,850	5,900	217	212	208	306	268
5,900	5,950	225	220	215	315	276
5,950	6,000	234	228	223	324	283
6,000	6,050	242	236	230	334	293
6,050	6,100	251	244	238	343	302
6,100	6,150	259	252	245	353	310
6,150	6,200	268	260	253	362	320
6,200	6,250	276	268	260	372	329
6,250	6,300	285	276	268	381	339
6,300	6,350	293	284	275	391	348
6,350	6,400	302	292	283	400	358
6,400	6,450	310	300	290	410	367
6,450	6,500	$320	$309	$298	$419	$377
6,500	6,550	329	318	306	429	386
6,550	6,600	339	327	314	438	396
6,600	6,650	348	336	322	448	405
6,650	6,700	358	345	330	457	415
6,700	6,750	367	354	338	467	424
6,750	6,800	377	363	346	476	434
6,800	6,850	386	372	354	486	443
6,850	6,900	396	381	362	495	453
6,900	6,950	405	390	370	505	462
6,950	7,000	415	399	378	514	472
7,000	7,050	424	408	386	524	481
7,050	7,100	434	417	394	533	491
7,100	7,150	443	426	402	543	500
7,150	7,200	453	435	410	552	510
7,200	7,250	462	444	418	562	519
7,250	7,300	472	453	426	571	529
7,300	7,350	481	462	434	581	538
7,350	7,400	491	471	442	590	548
7,400	7,450	500	480	450	600	557
7,450	7,500	510	489	459	609	567
7,500	7,550	519	498	467	619	576
7,550	7,600	529	507	476	628	586
7,600	7,650	538	516	484	638	595
7,650	7,700	548	525	493	647	605
7,700	7,750	557	534	501	657	614
7,750	7,800	567	543	510	666	624
7,800	7,850	576	552	518	676	633
7,850	7,900	586	561	527	685	643
7,900	7,950	595	570	535	696	652
7,950	8,000	605	579	544	707	662
8,000	8,050	614	588	552	718	671
8,050	8,100	624	597	561	729	681
8,100	8,150	632	605	568	740	690
8,150	8,200	640	613	575	751	701
8,200	8,250	648	621	583	762	712
8,250	8,300	$657	$628	$590	$773	$723
8,300	8,350	665	636	598	784	734
8,350	8,400	673	644	605	795	745
8,400	8,450	681	652	612	806	756
8,450	8,500	690	660	620	817	767
8,500	8,550	699	668	628	828	778
8,550	8,600	708	676	636	839	789
8,600	8,650	717	684	644	850	800
8,650	8,700	726	693	653	861	811
8,700	8,750	735	701	661	872	822
8,750	8,800	744	709	669	883	833
8,800	8,850	754	718	678	894	844
8,850	8,900	763	726	686	905	855
8,900	8,950	772	734	694	916	866
8,950	9,000	781	742	702	927	877
9,000	9,050	790	751	711	938	888
9,050	9,100	799	759	719	949	899
9,100	9,150	808	767	727	960	910
9,150	9,200	818	775	735	971	921
9,200	9,250	827	784	744	982	932
9,250	9,300	836	792	752	993	943
9,300	9,350	845	800	760	1,004	954
9,350	9,400	854	808	768	1,015	965
9,400	9,450	863	817	777	1,026	976
9,450	9,500	872	825	785	1,037	987
9,500	9,550	881	833	793	1,048	998
9,550	9,600	891	841	801	1,059	1,009
9,600	9,650	900	850	810	1,070	1,020
9,650	9,700	909	858	818	1,081	1,031
9,700	9,750	918	866	826	1,092	1,042
9,750	9,800	927	875	835	1,103	1,053
9,800	9,850	936	883	843	1,114	1,064
9,850	9,900	945	891	851	1,125	1,075
9,900	9,950	955	899	859	1,136	1,086
9,950	10,000	964	908	868	1,149	1,097

TABLE 6.—Returns claiming SIX exemptions (and not itemizing deductions)

$0	$4,600	$0	$0	$0	$0	$0	$6,400	$6,450	$197	$192	$189	$285	$246	$8,250	$8,300	$528	$507	$475	$633	$590
4,600	4,650	0	0	0	7	0	6,450	6,500	205	200	196	293	255	8,300	8,350	537	515	483	643	600
4,650	4,700	0	0	0	14	2	6,500	6,550	213	208	204	302	263	8,350	8,400	545	523	490	652	609
4,700	4,750	0	0	0	21	9	6,550	6,600	221	216	211	310	272	8,400	8,450	553	530	498	662	619
4,750	4,800	0	0	0	28	15	6,600	6,650	229	224	219	320	280	8,450	8,500	561	538	505	671	628
4,800	4,850	0	0	0	35	21	6,650	6,700	238	232	226	329	289	8,500	8,550	570	546	512	681	638
4,850	4,900	0	0	0	42	27	6,700	6,750	246	240	234	339	297	8,550	8,600	578	554	520	690	647
4,900	4,950	0	0	0	49	33	6,750	6,800	254	248	241	348	306	8,600	8,650	586	562	527	701	657
4,950	5,000	0	0	0	56	39	6,800	6,850	263	256	249	358	315	8,650	8,700	594	570	535	712	666
5,000	5,050	0	0	0	63	45	6,850	6,900	272	264	256	367	324	8,700	8,750	603	577	542	723	676
5,050	5,100	0	0	0	70	51	6,900	6,950	280	272	264	377	334	8,750	8,800	611	585	549	734	685
5,100	5,150	4	4	4	78	57	6,950	7,000	289	280	271	386	343	8,800	8,850	619	593	557	745	696
5,150	5,200	11	11	11	85	63	7,000	7,050	297	288	279	396	353	8,850	8,900	628	601	564	756	707
5,200	5,250	18	18	18	93	69	7,050	7,100	306	296	286	405	362	8,900	8,950	636	609	572	767	718
5,250	5,300	25	25	25	100	76	7,100	7,150	315	305	294	415	372	8,950	9,000	644	616	579	778	729
5,300	5,350	32	32	32	108	82	7,150	7,200	324	314	302	424	381	9,000	9,050	652	624	586	789	740
5,350	5,400	39	39	39	115	89	7,200	7,250	334	323	310	434	391	9,050	9,100	661	632	594	800	751
5,400	5,450	46	46	46	123	95	7,250	7,300	343	332	318	443	400	9,100	9,150	669	640	601	811	762
5,450	5,500	53	53	53	130	102	7,300	7,350	353	341	326	453	410	9,150	9,200	677	648	608	822	773
5,500	5,550	60	60	60	138	109	7,350	7,400	362	350	334	462	419	9,200	9,250	685	656	616	833	784
5,550	5,600	67	67	67	145	115	7,400	7,450	372	359	342	472	429	9,250	9,300	694	664	624	844	795
5,600	5,650	74	74	74	153	122	7,450	7,500	381	368	350	481	438	9,300	9,350	703	672	632	855	806
5,650	5,700	81	81	81	161	128	7,500	7,550	391	377	358	491	448	9,350	9,400	712	680	640	866	817
5,700	5,750	89	88	88	169	135	7,550	7,600	400	386	366	500	457	9,400	9,450	721	688	648	877	828
5,750	5,800	96	95	95	177	141	7,600	7,650	410	395	374	510	467	9,450	9,500	731	697	657	888	839
5,800	5,850	104	102	102	185	149	7,650	7,700	419	404	382	519	476	9,500	9,550	740	705	665	899	850
5,850	5,900	111	109	109	193	157	7,700	7,750	429	413	390	529	486	9,550	9,600	749	713	673	910	861
5,900	5,950	119	116	116	201	164	7,750	7,800	438	422	398	538	495	9,600	9,650	758	722	682	921	872
5,950	6,000	126	123	123	209	173	7,800	7,850	448	431	406	548

TABLE 7.—Returns claiming SEVEN exemptions (and not itemizing deductions) (continued)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$7,200	$7,250	$217	$212	$208	$306	$268
7,250	7,300	225	220	215	315	276
7,300	7,350	234	228	223	324	285
7,350	7,400	242	236	230	334	293
7,400	7,450	251	244	238	343	302
7,450	7,500	259	252	245	353	310
7,500	7,550	268	260	253	362	320
7,550	7,600	276	268	260	372	329
7,600	7,650	285	276	268	381	339
7,650	7,700	293	284	275	391	348
7,700	7,750	302	292	283	400	358
7,750	7,800	310	300	290	410	367
7,800	7,850	320	309	298	419	377
7,850	7,900	329	318	306	429	386
7,900	7,950	339	327	314	438	396
7,950	8,000	348	336	322	448	405
8,000	8,050	358	345	330	457	415
8,050	8,100	367	354	338	467	424
8,100	8,150	375	362	345	476	434
8,150	8,200	384	370	352	486	443
8,200	8,250	392	378	359	495	453
8,250	8,300	400	385	366	505	462
8,300	8,350	408	393	373	514	472
8,350	8,400	417	401	380	524	481
8,400	8,450	425	409	387	533	491
8,450	8,500	433	417	394	543	500
8,500	8,550	441	425	401	552	510
8,550	8,600	450	432	408	562	519
8,600	8,650	458	440	415	571	529
8,650	8,700	466	448	422	581	538
8,700	8,750	474	456	429	590	548
8,750	8,800	483	464	435	600	557
8,800	8,850	491	471	442	609	567
8,850	8,900	499	479	449	619	576
8,900	8,950	508	487	457	628	586
8,950	9,000	516	495	464	638	595
9,000	9,050	524	503	472	647	605
9,050	9,100	532	511	479	657	614
9,100	9,150	541	518	486	666	624
9,150	9,200	549	526	494	676	633
9,200	9,250	557	534	501	685	643
9,250	9,300	565	542	509	696	652
9,300	9,350	574	550	516	707	662
9,350	9,400	582	558	523	718	671
9,400	9,450	590	565	531	729	681
9,450	9,500	598	573	538	740	690
9,500	9,550	607	581	545	751	701
9,550	9,600	615	589	553	762	712
9,600	9,650	623	597	560	773	723
9,650	9,700	632	605	568	784	734
9,700	9,750	640	612	575	795	745
9,750	9,800	648	620	582	806	756
9,800	9,850	656	628	590	817	767
9,850	9,900	665	636	597	828	778
9,900	9,950	673	644	605	839	789
9,950	10,000	681	652	612	850	800

TABLE 8.—Returns claiming EIGHT exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$5,950	$0	$0	$0	$0	$0
5,950	6,000	0	0	0	7	0
6,000	6,050	0	0	0	14	0
6,050	6,100	0	0	0	21	0
6,100	6,150	0	0	0	28	0
6,150	6,200	0	0	0	35	4
6,200	6,250	0	0	0	42	11
6,250	6,300	0	0	0	49	18
6,300	6,350	0	0	0	56	25
6,350	6,400	0	0	0	63	32
6,400	6,450	0	0	0	70	39
6,450	6,500	4	4	4	78	46
6,500	6,550	11	11	11	85	53
6,550	6,600	18	18	18	93	60
6,600	6,650	25	25	25	100	67
6,650	6,700	32	32	32	108	74
6,700	6,750	39	39	39	115	81
6,750	6,800	46	46	46	123	89
6,800	6,850	53	53	53	130	96
6,850	6,900	60	60	60	138	104
6,900	6,950	67	67	67	145	111
6,950	7,000	74	74	74	153	119
7,000	7,050	81	81	81	161	126
7,050	7,100	89	88	88	169	134
7,100	7,150	96	95	95	177	141
7,150	7,200	104	102	102	185	149
7,200	7,250	111	109	109	193	157
7,250	7,300	119	116	116	201	165
7,300	7,350	126	123	123	209	173
7,350	7,400	134	130	130	217	181
7,400	7,450	141	137	137	225	189
7,450	7,500	149	144	144	234	197
7,500	7,550	157	152	151	242	205
7,550	7,600	165	160	159	251	213
7,600	7,650	173	168	166	259	221
7,650	7,700	181	176	174	268	229
7,700	7,750	189	184	181	276	238
7,750	7,800	197	192	189	285	246
7,800	7,850	205	200	196	293	255
7,850	7,900	213	208	204	302	263
7,900	7,950	221	216	211	310	272
7,950	8,000	229	224	219	320	280
8,000	8,050	238	232	226	329	289
8,050	8,100	246	240	234	339	297
8,100	8,150	254	247	240	348	306
8,150	8,200	261	254	247	358	315
8,200	8,250	268	261	253	367	324
8,250	8,300	276	268	260	377	334
8,300	8,350	283	275	266	386	343
8,350	8,400	291	282	273	396	353
8,400	8,450	298	289	279	405	362
8,450	8,500	305	296	286	415	372
8,500	8,550	313	303	293	424	381
8,550	8,600	321	311	300	434	391
8,600	8,650	330	319	307	443	400
8,650	8,700	338	327	314	453	410
8,700	8,750	346	334	321	462	419
8,750	8,800	355	342	327	472	429
8,800	8,850	363	350	334	481	438
8,850	8,900	371	358	341	491	448
8,900	8,950	379	366	348	500	457
8,950	9,000	388	373	355	510	467
9,000	9,050	396	381	362	519	476
9,050	9,100	404	389	369	529	486
9,100	9,150	412	397	376	538	495
9,150	9,200	421	405	[illegible]	548	505
9,200	9,250	429	413	390	557	514
9,250	9,300	437	420	397	567	524
9,300	9,350	445	428	404	576	533
9,350	9,400	454	436	411	586	543
9,400	9,450	462	444	418	595	552
9,450	9,500	470	452	425	605	562
9,500	9,550	478	460	432	614	571
9,550	9,600	487	467	439	624	581
9,600	9,650	495	475	446	633	590
9,650	9,700	503	483	453	643	600
9,700	9,750	512	491	460	652	609
9,750	9,800	520	499	468	662	619
9,800	9,850	528	507	475	671	628
9,850	9,900	536	514	483	681	638
9,900	9,950	545	522	490	690	647
9,950	10,000	553	530	497	701	657

TABLE 9.—Returns claiming NINE exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$6,600	$0	$0	$0	$0	$0
6,600	6,650	0	0	0	4	0
6,650	6,700	0	0	0	11	0
6,700	6,750	0	0	0	18	0
6,750	6,800	0	0	0	25	0
6,800	6,850	0	0	0	32	0
6,850	6,900	0	0	0	39	7
6,900	6,950	0	0	0	46	14
6,950	7,000	0	0	0	53	21
7,000	7,050	0	0	0	60	28
7,050	7,100	0	0	0	67	35
7,100	7,150	0	0	0	74	42
7,150	7,200	7	7	7	81	49
7,200	7,250	14	14	14	89	56
7,250	7,300	21	21	21	96	63
7,300	7,350	28	28	28	104	70
7,350	7,400	35	35	35	111	78
7,400	7,450	42	42	42	119	85
7,450	7,500	49	49	49	126	93
7,500	7,550	56	56	56	134	100
7,550	7,600	63	63	63	141	108
7,600	7,650	70	70	70	149	115
7,650	7,700	78	77	77	157	123
7,700	7,750	85	84	84	165	130
7,750	7,800	93	91	91	173	138
7,800	7,850	100	98	98	181	145
7,850	7,900	108	105	105	189	153
7,900	7,950	115	112	112	197	161
7,950	8,000	123	119	119	205	169
8,000	8,050	130	126	126	213	177
8,050	8,100	138	133	133	221	185
8,100	8,150	144	139	139	229	193
8,150	8,200	151	146	146	238	201
8,200	8,250	158	153	152	246	209
8,250	8,300	165	160	159	255	217
8,300	8,350	172	167	165	263	225
8,350	8,400	179	174	172	272	234
8,400	8,450	186	181	178	280	242
8,450	8,500	193	188	185	289	251
8,500	8,550	200	195	191	297	259
8,550	8,600	207	202	198	306	268
8,600	8,650	214	209	[illegible]04	315	276
8,650	8,700	221	216	211	324	285
8,700	8,750	228	223	217	334	293
8,750	8,800	235	229	224	343	302
8,800	8,850	242	236	230	353	310
8,850	8,900	250	243	237	362	320
8,900	8,950	257	250	243	372	329
8,950	9,000	265	257	250	381	339
9,000	9,050	272	264	257	391	348
9,050	9,100	279	271	263	400	358
9,100	9,150	287	278	270	410	367
9,150	9,200	294	285	276	419	377
9,200	9,250	302	292	283	429	386
9,250	9,300	309	299	289	438	396
9,300	9,350	317	307	296	448	405
9,350	9,400	325	315	303	457	415
9,400	9,450	334	322	310	467	424
9,450	9,500	342	330	317	476	434
9,500	9,550	350	338	324	486	443
9,550	9,600	358	346	331	495	453
9,600	9,650	367	354	338	505	462
9,650	9,700	375	362	345	514	472
9,700	9,750	383	369	352	524	481
9,750	9,800	392	377	359	533	491
9,800	9,850	400	385	366	543	500
9,850	9,900	408	393	373	552	510
9,900	9,950	416	401	380	562	519
9,950	10,000	425	409	387	571	529

TABLE 10.—Returns claiming TEN exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$7,300	[illegible]0	$0	$0	$0	$0
7,300	7,350	0	0	0	7	0
7,350	7,400	0	0	0	14	0
7,400	7,450	0	0	0	21	0
7,450	7,500	0	0	0	28	0
7,500	7,550	0	0	0	35	4
7,550	7,600	0	0	0	42	11
7,600	7,650	0	0	0	49	18
7,650	7,700	0	0	0	56	25
7,700	7,750	0	0	0	63	32
7,750	7,800	0	0	0	70	39
7,800	7,850	4	4	4	78	46
7,850	7,900	11	11	11	85	53
7,900	7,950	18	18	18	93	60
7,950	8,000	25	25	25	100	67
8,000	8,050	32	32	32	108	74
8,050	8,100	39	39	39	115	81
8,100	8,150	45	45	45	123	89
8,150	8,200	51	51	51	130	96
8,200	8,250	57	57	57	138	104
8,250	8,300	63	63	63	145	111
8,300	8,350	69	69	69	153	119
8,350	8,400	75	75	75	161	126
8,400	8,450	82	81	81	169	134
8,450	8,500	88	87	87	177	141
8,500	8,550	95	93	93	185	149
8,550	8,600	102	99	99	193	157
8,600	8,650	108	106	106	201	165
8,650	8,700	115	112	112	209	173
8,700	8,750	121	118	118	217	181
8,750	8,800	128	124	124	225	189
8,800	8,850	134	130	130	234	197
8,850	8,900	141	136	136	242	205
8,900	8,950	147	142	142	251	213
8,950	9,000	154	149	149	259	221
9,000	9,050	161	156	155	268	[illegible]29

Continued on next page

* This column may also be used by certain widows or widowers who qualify for special tax rates.

TABLE 10.—Returns claiming TEN exemptions (and not itemizing deductions) (continued)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$8,550	$8,600	$102	$99	$99	$193	$157
8,600	8,650	108	106	106	201	165
8,650	8,700	115	112	112	209	173
8,700	8,750	121	118	118	217	181
8,750	8,800	128	124	124	225	189
8,800	8,850	134	130	130	234	197
8,850	8,900	141	136	136	242	205
8,900	8,950	147	142	142	251	213
8,950	9,000	154	149	149	259	221
9,000	9,050	161	156	155	268	[illegible]29
9,050	9,100	168	163	162	276	238
9,100	9,150	175	170	168	285	246
9,150	9,200	182	177	175	293	255
9,200	9,250	189	184	181	302	263
9,250	9,300	196	191	188	310	272
9,300	9,350	203	198	194	320	280
9,350	9,400	210	205	201	329	289
9,400	9,450	217	212	207	339	297
9,450	9,500	224	219	214	348	306
9,500	9,550	231	226	221	358	315
9,550	9,600	239	233	227	367	324
9,600	9,650	246	240	234	377	334
9,650	9,700	253	247	240	386	343
9,700	9,750	261	254	247	396	353

TABLE 11.—Returns claiming ELEVEN exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$7,950	$0	$0	$0	$0	[illegible]0
7,950	8,000	0	0	0	4	0
8,000	8,050	0	0	0	11	0
8,050	8,100	0	0	0	18	0
8,100	8,150	0	0	0	25	0
8,150	8,200	0	0	0	32	0
8,200	8,250	0	0	0	39	7
8,250	8,300	0	0	0	46	14
8,300	8,350	0	0	0	53	21
8,350	8,400	0	0	0	60	28
8,400	8,450	0	0	0	67	35
8,450	8,500	[illegible]	0	0	74	42
8,500	8,550	0	0	0	81	49
8,550	8,600	5	5	5	89	56
8,600	8,650	11	11	11	96	63
8,650	8,700	17	17	17	104	70
8,700	8,750	23	23	23	111	78
8,750	8,800	29	29	29	119	85
8,800	8,850	35	35	35	126	93
8,850	8,900	41	41	41	134	100
8,900	8,950	48	48	48	141	108
8,950	9,000	54	54	54	149	115
9,000	9,050	60	60	60	157	123
9,050	9,100	66	66	66	165	130
9,100	9,150	72	72	72	173	138
9,150	9,200	79	78	78	181	145
9,200	9,250	85	84	84	189	153
9,250	9,300	92	90	90	197	161
9,300	9,350	98	96	[illegible]96	$205	$169
9,350	9,400	105	102	102	213	177
9,400	9,450	111	108	108	221	185
9,450	9,500	118	115	115	229	193
9,500	9,550	124	121	121	238	201
9,550	9,600	131	127	127	246	209
9,600	9,650	137	133	133	255	217
9,650	9,700	144	139	139	263	225
9,700	9,750	151	146	145	272	234
9,750	9,800	158	153	152	280	242
9,800	9,850	165	160	158	289	251
9,850	9,900	172	167	165	297	259
9,900	9,950	179	174	171	306	268
9,950	10,000	186	181	178	315	276

TABLE 12.—Returns claiming TWELVE exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$8,650	$0	[illegible]0	[illegible]0	$0	$0
8,650	8,700	0	0	0	7	0
8,700	8,750	0	0	0	14	0
8,750	8,800	0	0	0	21	0
8,800	8,850	0	0	0	28	0
8,850	8,900	0	0	0	35	4
8,900	8,950	0	0	0	42	11
8,950	9,000	0	0	0	49	18
9,000	9,050	0	0	0	56	25
9,050	9,100	0	0	0	63	32
9,100	9,150	0	0	0	70	39
9,150	9,200	0	0	0	78	46
9,200	9,250	0	0	0	85	53
9,250	9,300	0	0	0	93	60
9,300	9,350	2	2	2	100	67
9,350	9,400	8	8	8	108	74
9,400	9,450	14	14	14	115	81
9,450	9,500	20	20	20	123	89
9,500	9,550	26	26	26	130	96
9,550	9,600	32	32	32	138	104
9,600	9,650	38	38	38	$145	$111
9,650	9,700	44	44	44	153	119
9,700	9,750	51	51	51	161	126
9,750	9,800	57	57	57	169	134
9,800	9,850	63	63	63	177	141
9,850	9,900	69	69	69	185	149
9,900	9,950	75	75	75	193	157
9,950	10,000	82	81	81	201	165

TABLE 13.—Returns claiming THIRTEEN exemptions (and not itemizing deductions)

If adjusted gross income is—		And you are—				
At least	But less than	Single, not head of household	Head of household	Married* filing joint return	Married filing separate return claiming— Low income allowance	Married filing separate return claiming— 15% Standard deduction
		Your tax is—				
$0	$9,300	$0	$0	$0	$0	$0
9,300	9,350	0	0	0	4	0
9,350	9,400	0	0	0	11	0
9,400	9,450	0	0	0	18	0
9,450	9,500	0	0	0	25	0
$9,500	$9,550	$0	$0	$0	$32	$0
9,550	9,600	0	0	0	39	7
9,600	9,650	0	0	0	46	14
9,650	9,700	0	0	0	53	21
9,700	9,750	0	0	0	60	28
$9,750	$9,800	$0	$0	$0	$67	$35
9,800	9,850	0	0	0	74	42
9,850	9,900	0	0	0	81	49
9,900	9,950	0	0	0	89	56
9,950	10,000	0	0	0	96	63

Returns claiming FOURTEEN or more exemptions.—There is no tax due if adjusted gross income is less than $10,000.

* This column may also be used by certain widows or widowers who qualify for special tax rates.

Schedules A&B—Itemized Deductions AND Dividend and Interest Income

(Form 1040)

Department of the Treasury
Internal Revenue Service

► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Your social security number

Schedule A—Itemized Deductions (Schedule B on back)

Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

1 **One half (but not more than $150) of** insurance premiums **for medical care. (Be sure to include in line 10 below)** . .
2 Medicine and drugs . . . . . .
3 Enter 1% of line 18, Form 1040 . .
4 Subtract line 3 from line 2. Enter difference (if less than zero, enter zero) . .
5 Enter balance of insurance premiums for medical care not entered on line 1 . .
6 Itemize other medical and dental expenses. Include hearing aids, dentures, eyeglasses, transportation, etc.

Contributions.—Cash—including checks, money orders, etc. (Itemize—see instructions on page 10 for examples)

18 Total cash contributions . . . . .
19 Other than cash (see instructions on page 10 for required statement). Enter total for such items here . . .
20 Carryover from prior years . . .
21 **Total contributions** (Add lines 18, 19, and 20. Enter here and on line 29, below.) . . . . . .

Interest expense.

22 Home mortgage . . . . . .
23 Installment purchases . . . . .
24 Other (itemize)

25 **Total interest expense** (Add lines 22, 23, and 24. Enter here and on line 30, below.) . . . . . ▶

Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. (see instructions on page 10).

26 **Total miscellaneous deductions** (Enter here and on line 31, below.) . . . ▶

Summary of Itemized Deductions A

27 Total deductible medical and dental expenses (from line 10) . . . . . .
28 Total taxes (from line 17) . . . . . .
29 Total contributions (from line 21) . . . . . .
30 Total interest expense (from line 25) . . . . . .
31 Total miscellaneous deductions (from line 26) . . . . . .
32 **TOTAL ITEMIZED DEDUCTIONS.** (Add lines 27 through 31. Enter here and on Form 1040, line 47.) . ▶

Taxes.	
11 Real estate	
12 State and local gasoline (see gas tax tables)	
13 General sales (see sales tax tables)	
14 State and local income	
15 Personal property	
16 Other	
17 **Total taxes** (Add lines 11 through 16. Enter here and on line 28, below.) ▶	

Schedule B—Dividend and Interest Income

Dividends.—Show each dividend from stock or mutual fund. If you received dividends on shares held for you in trust, show each trust separately.

Name of corporation	Amount
1 Total dividends	
2 Exclusion (see instructions on page 10)	
3 Subtract line 2 from line 1. Enter here and on line 4, below	

Interest income.—Show each source of interest income. If you received interest on bonds held for you in trust, show each trust separately.

Name of payer	Amount
4 Total interest income	
5 Exclusion (see instructions on page 10)	
6 Subtract line 5 from line 4. Enter here and on line 33, page 1	

1971 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 50, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 19.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 50, is:	Enter on Form 1040, line 19:
Not over $500	14% of the amount on line 50.
Over—	But not over—	
$500	$1,000	$70+15% of excess over— $500
$1,000	$1,500	$145+16% of excess over— $1,000
$1,500	$2,000	$225+17% of excess over— $1,500
$2,000	$4,000	$310+19% of excess over— $2,000
$4,000	$6,000	$690+21% of excess over— $4,000
$6,000	$8,000	$1,110+24% of excess over— $6,000
$8,000	$10,000	$1,590+25% of excess over— $8,000
$10,000	$12,000	$2,090+27% of excess over— $10,000
$12,000	$14,000	$2,630+29% of excess over— $12,000
$14,000	$16,000	$3,210+31% of excess over— $14,000
$16,000	$18,000	$3,830+34% of excess over— $16,000
$18,000	$20,000	$4,510+36% of excess over— $18,000
$20,000	$22,000	$5,230+38% of excess over— $20,000
$22,000	$26,000	$5,990+40% of excess over— $22,000
$26,000	$32,000	$7,590+45% of excess over— $26,000
$32,000	$38,000	$10,290+50% of excess over— $32,000
$38,000	$44,000	$13,290+55% of excess over— $38,000
$44,000	$50,000	$16,590+60% of excess over— $44,000
$50,000	$60,000	$20,190+62% of excess over— $50,000
$60,000	$70,000	$26,390+64% of excess over— $60,000
$70,000	$80,000	$32,790+66% of excess over— $70,000
$80,000	$90,000	$39,390+68% of excess over— $80,000
$90,000	$100,000	$46,190+69% of excess over— $90,000
$100,000		$53,090+70% of excess over— $100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your spouse, see page 4 of the instructions in this package to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 4)

If the amount on Form 1040, line 50, is:	Enter on Form 1040, line 19:
Not over $1,000	14% of the amount on line 50.
Over—	But not over—	
$1,000	$2,000	$140+15% of excess over— $1,000
$2,000	$3,000	$290+16% of excess over— $2,000
$3,000	$4,000	$450+17% of excess over— $3,000
$4,000	$8,000	$620+19% of excess over— $4,000
$8,000	$12,000	$1,380+22% of excess over— $8,000
$12,000	$16,000	$2,260+25% of excess over— $12,000
$16,000	$20,000	$3,260+28% of excess over— $16,000
$20,000	$24,000	$4,380+32% of excess over— $20,000
$24,000	$28,000	$5,660+36% of excess over— $24,000
$28,000	$32,000	$7,100+39% of excess over— $28,000
$32,000	$36,000	$8,660+42% of excess over— $32,000
$36,000	$40,000	$10,340+45% of excess over— $36,000
$40,000	$44,000	$12,140+48% of excess over— $40,000
$44,000	$52,000	$14,060+50% of excess over— $44,000
$52,000	$64,000	$18,060+53% of excess over— $52,000
$64,000	$76,000	$24,420+55% of excess over— $64,000
$76,000	$88,000	$31,020+58% of excess over— $76,000
$88,000	$100,000	$37,980+60% of excess over— $88,000
$100,000	$120,000	$45,180+62% of excess over— $100,000
$120,000	$140,000	$57,580+64% of excess over— $120,000
$140,000	$160,000	$70,380+66% of excess over— $140,000
$160,000	$180,000	$83,580+68% of excess over— $160,000
$180,000	$200,000	$97,180+69% of excess over— $180,000
$200,000		$110,980+70% of excess over— $200,000

SCHEDULE Z—Unmarried (or Legally separated) Taxpayers Who Qualify as Heads of Household (See page 4)

If the amount on Form 1040, line 50, is:	Enter on Form 1040, line 19:
Not over $1,000	14% of the amount on line 50.
Over—	But not over—	
$1,000	$2,000	$140+16% of excess over— $1,000
$2,000	$4,000	$300+18% of excess over— $2,000
$4,000	$6,000	$660+19% of excess over— $4,000
$6,000	$8,000	$1,040+22% of excess over— $6,000
$8,000	$10,000	$1,480+23% of excess over— $8,000
$10,000	$12,000	$1,940+25% of excess over— $10,000
$12,000	$14,000	$2,440+27% of excess over— $12,000
$14,000	$16,000	$2,980+28% of excess over— $14,000
$16,000	$18,000	$3,540+31% of excess over— $16,000
$18,000	$20,000	$4,160+32% of excess over— $18,000
$20,000	$22,000	$4,800+35% of excess over— $20,000
$22,000	$24,000	$5,500+36% of excess over— $22,000
$24,000	$26,000	$6,220+38% of excess over— $24,000
$26,000	$28,000	$6,980+41% of excess over— $26,000
$28,000	$32,000	$7,800+42% of excess over— $28,000
$32,000	$36,000	$9,480+45% of excess over— $32,000
$36,000	$38,000	$11,280+48% of excess over— $36,000
$38,000	$40,000	$12,240+51% of excess over— $38,000
$40,000	$44,000	$13,260+52% of excess over— $40,000
$44,000	$50,000	$15,340+55% of excess over— $44,000
$50,000	$52,000	$18,640+56% of excess over— $50,000
$52,000	$64,000	$19,760+58% of excess over— $52,000
$64,000	$70,000	$26,720+59% of excess over— $64,000
$70,000	$76,000	$30,260+61% of excess over— $70,000
$76,000	$80,000	$33,920+62% of excess over— $76,000
$80,000	$88,000	$36,400+63% of excess over— $80,000
$88,000	$100,000	$41,440+64% of excess over— $88,000
$100,000	$120,000	$49,120+66% of excess over— $100,000
$120,000	$140,000	$62,320+67% of excess over— $120,000
$140,000	$160,000	$75,720+68% of excess over— $140,000
$160,000	$180,000	$89,320+69% of excess over— $160,000
$180,000		$103,120+70% of excess over— $180,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 50, is:	Enter on Form 1040, line 19:
Not over $500	14% of the amount on line 50.
Over—	But not over—	
$500	$1,000	$70+15% of excess over— $500
$1,000	$1,500	$145+16% of excess over— $1,000
$1,500	$2,000	$225+17% of excess over— $1,500
$2,000	$4,000	$310+19% of excess over— $2,000
$4,000	$6,000	$690+22% of excess over— $4,000
$6,000	$8,000	$1,130+25% of excess over— $6,000
$8,000	$10,000	$1,630+28% of excess over— $8,000
$10,000	$12,000	$2,190+32% of excess over— $10,000
$12,000	$14,000	$2,830+36% of excess over— $12,000
$14,000	$16,000	$3,550+39% of excess over— $14,000
$16,000	$18,000	$4,330+42% of excess over— $16,000
$18,000	$20,000	$5,170+45% of excess over— $18,000
$20,000	$22,000	$6,070+48% of excess over— $20,000
$22,000	$26,000	$7,030+50% of excess over— $22,000
$26,000	$32,000	$9,030+53% of excess over— $26,000
$32,000	$38,000	$12,210+55% of excess over— $32,000
$38,000	$44,000	$15,510+58% of excess over— $38,000
$44,000	$50,000	$18,990+60% of excess over— $44,000
$50,000	$60,000	$22,590+62% of excess over— $50,000
$60,000	$70,000	$28,790+64% of excess over— $60,000
$70,000	$80,000	$35,190+66% of excess over— $70,000
$80,000	$90,000	$41,790+68% of excess over— $80,000
$90,000	$100,000	$48,590+69% of excess over— $90,000
$100,000		$55,490+70% of excess over— $100,000

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See instruction Should You Use the Standard Deduction or Itemize Your Deductions? for line 19 on page 6.)

Medical and Dental Expenses

You may deduct, within the limits of lines 1, 3 and 8, the amounts you paid during the year (not compensated by hospital, health or accident insurance, or otherwise) for medical or dental expenses for yourself, your wife, or any dependent who received over half his support from you, whether or not the dependent had $675 or more income.

If you pay someone for both nursing and domestic duties, you may deduct only the nursing cost.

You May Deduct Payments To or For— Physicians, dentists, nurses, and other professional practitioners such as chiropractors, podiatrists, occulists, osteopaths, opticians, optometrists, physiotherapists, psychiatrists, and psychoanalysts; drugs, or vaccines; medicines; hospitals; transportation necessary to get medical care (instead of actual expenses for gas, oil, etc., you may figure your deduction at the rate of 6 cents a mile); ambulance expense; eyeglasses, dentures, medical or surgical appliances, braces, arches, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, etc.; physical examinations, X-ray examinations or treatment, insulin treatment; whirlpool baths for medical purposes; vitamins prescribed by a doctor if not taken as a food supplement or to preserve general health; seeing eye dog and its maintenance; premiums on hospital or medical insurance; and meals and lodging if part of cost of care in a hospital or similar institution.

You May Not Deduct Payments For— Funeral expenses and cemetery plot; illegal operations or drugs; travel ordered or suggested by your doctor for rest or change; premiums on life insurance; cosmetics.

Medical Care Insurance.—On line 1 you may deduct an amount equal to one-half (but not more than $150) of the insurance premiums you paid without regard to the limitation on line 8. The other half, plus any excess over the $150 limit, is deductible on line 5 but is subject to the 3 percent limitation. The monthly payments for supplementary medical insurance under "medicare" are deductible, but the hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income is not.

The 1 percent and 3 percent limitations (see lines 3 and 8) apply in all cases, regardless of your age or the age of your wife or other dependents.

See Publication 502, Deduction for Medical and Dental Expenses, for more information.

State Gasoline Tax Table

Find how much State tax to deduct on gasoline you used in your car by using the following table that is based on information available as of September 1, 1971. For mileage driven in a 4-cylinder (or less) car deduct half the table amount.

If you can establish that you paid a larger amount than that shown in the table, you may deduct the larger amount.

Find below the rate of gasoline tax for your State. If the rate changed in 1971, find your deduction on mileage driven at each rate, and add the two amounts.

Alabama 7¢	Delaware 7¢ (after July 31, 8¢)	Illinois 7.5¢	Massachusetts 6.5¢ (after July 6, 7.5¢)	New Hampshire 7¢ (after July 31, 9¢)	Oregon 7¢	Vermont 8¢ (after April 30, 9¢)
Alaska 8¢	Dist. of Col. 7¢	Indiana 8¢	Michigan 7¢	New Jersey 7¢	Pennsylvania 8¢	Virginia 7¢
Arizona 7¢	Florida 7¢ (after June 30, 8¢)	Iowa 7¢	Minnesota 7¢	New Mexico 7¢	Rhode Island 8¢	Washington 9¢
Arkansas 7.5¢	Georgia 6.5¢ (after May 31, 7.5¢)	Kansas 7¢	Mississippi 8¢	New York 7¢	South Carolina 7¢	West Virginia 8.5¢
California 7¢	Hawaii 5¢	Kentucky 7¢	Missouri 5¢	North Carolina 9¢	South Dakota 7¢	Wisconsin 7¢
Colorado 7¢	Idaho 7¢	Louisiana 8¢	Montana 7¢	North Dakota 7¢	Tennessee 7¢	Wyoming 7¢
Connecticut 8¢ (after Aug. 22, 10¢. Use 2X5¢ rate)		Maine 8¢ (after June 30, 9¢)	Nebraska 8.5¢	Ohio 7¢	Texas 5¢	
		Maryland 7¢	Nevada 6¢	Oklahoma 6.58¢	Utah 7¢	

Nonbusiness Mileage Driven	RATE PER GALLON							
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
Under 3,000	$7	$9	$9	$10	$11	$11	$12	$13
3,000 to 3,499	12	14	15	16	17	19	20	21
3,500 to 3,999	13	16	17	19	20	21	23	24
4,000 to 4,499	15	18	20	21	23	24	26	27
4,500 to 4,999	17	20	22	24	25	27	29	31
5,000 to 5,499	19	23	24	26	28	30	32	34
5,500 to 5,999	21	25	27	29	31	33	35	37
6,000 to 6,499	22	27	29	31	33	36	38	40
6,500 to 6,999	24	29	31	34	36	39	41	43
7,000 to 7,499	26	31	34	36	39	41	44	47
7,500 to 7,999	28	33	36	39	42	44	47	50
8,000 to 8,499	29	35	38	41	44	47	50	53
8,500 to 8,999	31	38	41	44	47	50	53	56
9,000 to 9,499	33	40	43	46	50	53	56	59
9,500 to 9,999	35	42	45	49	52	56	59	63

Nonbusiness Mileage Driven	RATE PER GALLON							
	5¢	6¢	6.5¢ & 6.58¢	7¢	7.5¢	8¢	8.5¢	9¢
10,000 to 10,999	$38	$45	$49	$53	$56	$60	$64	$68
11,000 to 11,999	41	49	53	57	62	66	70	74
12,000 to 12,999	45	54	58	63	67	71	76	80
13,000 to 13,999	48	58	63	67	72	77	82	87
14,000 to 14,999	52	62	67	73	78	83	88	93
15,000 to 15,999	55	66	72	77	83	89	94	100
16,000 to 16,999	59	71	77	83	88	94	100	106
17,000 to 17,999	63	75	81	88	94	100	106	113
18,000 to 18,999	66	79	86	92	99	106	112	119
19,000 to 19,999	70	84	91	98	104	111	118	125
20,000 miles*	71	86	93	100	107	114	121	129

*For over 20,000 miles, use table amounts corresponding to total mileage driven. For example, for 25,000 miles, add the deduction for 5,000 to the deduction for 20,000 miles.

Taxes

You may deduct general State or local retail sales taxes if they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases, you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax (or tax similar to a general sales tax), if imposed at the general rate of that tax. Optional general sales tax tables are provided in the instructions.

Examples of how to compute the sales tax deduction if income (amount shown on Form 1040, line 18 and nontaxable receipts such as social security, veterans', and railroad retirement benefits and workmen's compensation) is more than $19,999.

Example 1—Assume you have income of $27,250, you live in Ohio, and there are 5 persons in your family.

"Step 1—For the first $19,999 find the amount for your family size in the table for your State."	
The Ohio sales tax table for income of $19,999 and a family size of 5 persons shows . . .	$189.00
"Step 2—For each $1,000 or fraction thereof of income over $19,999, but less than $50,000 add 2 percent of the amount you determined in Step 1, above."	
.02 × $189.00 = $3.78	
$27,250 − $19,999 = $7,251	
$7,251 ÷ 1,000 = 7.251 or 8 (each $1,000 or fraction thereof of income)	
8 × $3.78 = ...	30.24
Ohio sales tax deduction on income of $27,250 for family of 5 . .	$219.24

Example 2—Assume the same facts except that your income was $52,500.

Step 1—Ohio sales tax table—$19,999 income—Family size 5	$189.00
Step 2—.02 × $189.00 = $3.78	
$49,999 − $19,999 = $30,000	
$30,000 ÷ 1,000 = 30	
30 × $3.78 = ...	113.40
"Step 3—For each $1,000 or fraction thereof of income over $49,999 but less than $100,000 add 1 percent of the amount you determined in Step 1, above."	
.01 × $189.00 = $1.89	
$52,500 − $49,999 = $2,501	
$2,501 ÷ 1,000 = 2.501 or 3	
3 × $1.89 = ...	5.67
Ohio sales tax deduction on income of $52,500 for family of 5.	$308.07

The sales tax paid on the purchase of an automobile may be added to the table amount in all states except that the sales tax paid on an automobile purchased in Vermont and sales tax paid on an automobile titled in West Virginia after March 31 are not deductible because these taxes are imposed at a higher rate than the general sales tax rate. The sales tax paid on boats, airplanes, mobile homes, and on the purchase of materials to build a new home are deductible if: (1) the taxes are imposed at the general sales tax rate, and (2) the taxes are separately stated and passed on to the consumer. These are the only items that can be added to the table amount.

If the amount you paid for your automobile tags is based on the value of the automobile, you may deduct as personal property tax the part based on the value of the automobile.

If you had any deductible tax other than those shown on lines 11 through 15 of Schedule A, describe the tax and enter on line 16.

Use Schedules C, E, or F to deduct business Federal taxes, or any taxes paid in connection with a business or profession.

Publication 530, Tax Information on Deductions for Homeowners is available at any District Director's office.

You May Deduct—Real estate taxes; State and local gasoline taxes; general sales taxes; State and local income taxes; and personal property taxes.

You May Not Deduct—Federal excise taxes on your personal expenditures, for transportation, telephone, gasoline, etc.; Federal social security tax; hunting license fees, dog license fees; auto inspection fees, the cost of automobile tags, or driver's licenses; water taxes; taxes you paid for another person; alcoholic beverage, cigarette, and tobacco taxes; or selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on you as the purchaser, unless imposed at the same rate as the general sales tax.

In general, you may not deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Contributions

You May Deduct Gifts To—(a) Religious, charitable, educational, scientific or literary organizations, and organizations for the prevention of cruelty to children or animals, unless the organization is operated for personal profit or a substantial part of its activities consists of propaganda or attempting to influence legislation.

(b) Fraternal organizations if the gifts are to be used for charitable, religious, etc., purposes.

(c) Certain veterans' organizations.

(d) Governmental agencies that will use the gifts exclusively for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

You may deduct unreimbursed out-of-pocket expenses directly attributable to services you render to a charitable organization, such as expenses for gas, oil, etc. Instead of actual expenses, you may use the rate of 6 cents a mile to determine your contribution.

A contribution may be made in cash (checks, money orders, etc.) or property but not in services. If in property, give description, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than $200 and each gift of ordinary income or capital gain property, state any conditions attached to the gift, the manner of acquisition, and the cost or other basis if you owned it less than five years or section 170(e) applies. Attach a signed copy of any appraisal, state whether you elected to reduce your deduction for contributions of capital gain property and attach computation. **Publication 561,** Valuation of Donated Property, gives information and guidelines on appraisals of contributed property. A special rule is provided to determine the amount deductible in the case of a gift of ordinary income property described in section 170(e)(1)(A) of the Internal Revenue Code. Generally, a charitable deduction for a transfer of a future interest in tangible personal property is not allowed until the entire interest has been transferred.

See Publication 526, Income Tax Deduction for Contributions, for special rules, percentage limitations, definitions and limitations on charitable deductions for gifts of appreciated property, rent-free use of property, bargain sales to charity, and gifts of use of property.

If you supported a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution part or all of the amounts you spent to maintain him.

You May Deduct Gifts To—Churches, including assessments paid; Salvation Army, Red Cross, and CARE; United Funds and Community Chests; nonprofit schools, hospitals, and certain cultural organizations; certain veterans' organizations; Boy Scouts, Girl Scouts, and similar organizations; and nonprofit organizations primarily engaged in research or education for the alleviation and cure of diseases and disabilities such as arthritis, asthma, cancer, cerebral palsy, cystic fibrosis, heart diseases, diabetes, hemophilia, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyeletis, tuberculosis, etc.

You May Not Deduct Gifts To—Relatives, friends, or other individuals; foreign organizations; political organizations or candidates; social clubs; labor unions; chambers of commerce; or propaganda organizations.

Interest Expense

You May Deduct Interest On—Such non-business items on Schedule A as your personal note to a bank or an individual; a mortgage on your home; a life insurance loan (if interest is paid in cash); and delinquent taxes. Report interest paid on business debts in the separate schedule you report your business income in. For additional information concerning interest expenses, including points, see **Publication 545,** Income Tax Deduction for Interest Expense.

You May Not Deduct Interest On.—Indebtedness of another person if you are not legally liable for its payment; a gambling debt or other nonenforceable obligation; or a life insurance loan if interest is added to the loan and you report on the cash basis.

Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include such items as carrying charges and insurance, which are not deductible, and taxes that may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct the lesser of 6 percent of the average unpaid monthly balance or the actual charges for the year. However, the finance charge levied on your account under a bank's credit card plan is deductible as interest provided no part of the charge is for service charges, loan fees, credit investigation fees, or similar charges.

Miscellaneous Deductions

Care of Children and Other Dependents.—Subject to certain limitations, expenses paid for the care of children and certain other dependents are deductible if the purpose of the care is to enable you to be gainfully employed or to actively seek gainful employment. To qualify for the deduction, you must be a woman or a widower, or a man divorced or legally separated under a decree and not remarried or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.

Limitations.—This deduction is not to exceed a total of $600 for one dependent, or $900 for two or more dependents and must be for the care of:

(a) dependent children under 13 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves.

For a married woman, the deduction is allowable if:

(a) she files a separate return because she has been deserted by her husband, does not know and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise comply with the law or a judicial order; or

(b) she files a joint return with her husband, in which case the deduction is reduced by any amount by which their combined income on Form 1040, line 18, exceeds $6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-support due to mental or physical incapacity.*

In case of a husband whose wife is incapacitated, the deduction is allowable if he files a joint return with his wife. Then, the deduction is reduced by any amount by which their combined income on Form 1040, line 18, exceeds $6,000. *This limitation does not apply to expenses incurred if the wife is institutionalized for at least 90 consecutive days, or for a shorter period if she dies.*

Do not deduct any child care payments to a person you claim an exemption for.

If the person who receives the payment performs duties not related to dependent care, you may deduct only that part of the payment which is for dependent care.

Attach **Form 2441,** or a statement giving all pertinent information.

Casualty Losses and Thefts.—You may deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. If you had only one casualty or theft occurrence that resulted in a loss on property held

1971 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont, or in West Virginia if titled after March 31, 1971.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of Income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of Income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, deduct 210 percent of the amount determined in Step 1, above.

Income [1]	Alabama [3]						Arizona [4]						Arkansas [5]						California [6]					
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1&2	3	4	5		
Under $3,000	$51	$61	$73	$79	$79		$41	$53	$55	$64	$64	$65	$38	$45	$54	$58	$59		$40	$46	$50	$50		
$3,000-$3,999	62	76	90	98	100		50	65	68	77	79	81	47	56	67	73	74		51	59	65	65		
$4,000-$4,999	72	90	105	116	118		59	75	80	89	92	96	54	66	78	86	88		63	72	78	78		
$5,000-$5,999	82	102	119	132	136		67	85	90	99	104	109	61	76	88	98	101		73	83	91	91		
$6,000-$6,999	90	114	132	147	152		74	94	100	109	116	121	67	85	98	110	114		83	94	105	105		
$7,000-$7,999	98	125	144	161	168		81	102	110	118	127	133	73	93	108	121	126		93	106	116	117		
$8,000-$8,999	106	136	156	175	183		87	110	119	126	137	144	79	101	117	131	137		103	116	127	129		
$9,000-$9,999	113	146	167	188	198		93	118	127	134	147	155	84	109	125	141	148		112	126	138	140		
$10,000-$10,999	120	156	178	201	212		99	125	135	142	156	165	89	116	133	151	158		121	135	150	152		
$11,000-$11,999	127	165	188	213	226		105	132	143	149	165	175	94	123	141	160	168		129	145	160	163		
$12,000-$12,999	133	174	198	225	239		111	139	151	156	174	185	99	130	149	169	178		137	154	170	173		
$13,000-$13,999	139	183	208	236	252		116	145	158	163	182	194	104	137	156	178	188		146	163	180	183		
$14,000-$14,999	145	192	218	247	265		121	151	165	170	190	203	109	144	163	186	198		154	172	191	194		
$15,000-$15,999	151	201	227	258	277		126	157	172	176	198	212	113	151	170	194	207		162	181	201	204		
$16,000-$16,999	157	209	236	269	289		131	163	179	182	206	221	117	157	177	202	216		170	191	211	214		
$17,000-$17,999	162	217	245	280	301		136	169	186	188	214	230	121	163	184	210	225		178	199	220	224		
$18,000-$18,999	167	225	253	290	313		141	175	193	194	222	238	125	169	190	218	234		187	207	230	234		
$19,000-$19,999	172	233	261	300	324		145	180	199	199	229	246	129	175	196	226	242		194	215	239	243		

Income [1]	Colorado [3]						Connecticut [4]						Dist. of Columbia [5]						Florida [6]					
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3	4	5		1&2	3&4	5				1	2	3&4	5			1&2	3&4	5			
Under $3,000	$35	$48	$49	$59	$59	$60	$36	$42	$50	$50			$34	$43	$54	$58	$58		$39	$48	$51	$51		
$3,000-$3,999	44	58	61	71	73	75	48	55	65	65			41	54	66	72	72		51	61	65	65		
$4,000-$4,999	51	68	72	82	85	88	60	68	79	79			47	64	77	84	85		62	73	78	78		
$5,000-$5,999	58	76	82	91	97	100	71	80	92	92			52	73	87	96	98		72	84	90	90		
$6,000-$6,999	64	84	91	100	107	112	82	92	104	104			57	81	96	107	110		82	94	101	101		
$7,000-$7,999	70	92	100	109	117	123	93	103	116	116			62	89	105	117	121		91	104	112	112		
$8,000-$8,999	76	99	108	117	127	133	103	114	128	128			66	97	113	127	132		100	114	123	124		
$9,000-$9,999	81	106	116	124	136	143	113	125	139	139			70	104	121	136	143		109	123	133	135		
$10,000-$10,999	86	112	124	131	145	153	123	136	150	151			74	111	128	145	153		118	132	143	146		
$11,000-$11,999	91	118	132	138	154	163	133	147	161	163			78	118	135	154	163		126	141	153	157		
$12,000-$12,999	96	124	139	145	162	172	143	157	172	175			82	125	142	163	173		134	150	162	167		
$13,000-$13,999	101	130	146	151	170	181	153	167	182	187			86	131	149	171	182		142	158	171	177		
$14,000-$14,999	106	136	153	157	178	190	163	177	192	198			88	137	156	179	191		150	166	180	187		
$15,000-$15,999	110	141	160	163	186	198	172	187	202	209			91	143	163	187	200		158	174	189	197		
$16,000-$16,999	114	146	167	169	194	206	181	197	212	220			94	149	169	195	209		166	182	198	207		
$17,000-$17,999	118	151	173	175	201	214	190	207	222	231			97	155	175	202	218		174	190	206	217		
$18,000-$18,999	122	156	179	181	208	222	199	216	231	242			100	161	181	209	227		182	197	214	226		
$19,000-$19,999	126	161	185	186	215	230	208	225	240	253			103	166	186	216	235		189	204	222	235		

Income [1]	Georgia [3]						Hawaii					
	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3&4	5			1	2	3&4	5		
Under $3,000	$40	$49	$59	$65	$65		$69	$87	$91	$101	$101	
$3,000-$3,999	50	61	72	80	80		85	105	111	123	123	
$4,000-$4,999	58	72	85	94	94		99	120	129	143	144	
$5,000-$5,999	65	82	96	106	107		112	135	145	161	163	
$6,000-$6,999	71	90	106	118	120		123	148	159	178	181	
$7,000-$7,999	76	98	115	128	133		134	160	173	193	198	
$8,000-$8,999	81	105	123	137	145		144	172	186	208	215	
$9,000-$9,999	86	112	131	145	157		155	183	199	222	230	
$10,000-$10,999	91	118	138	153	168		165	193	211	236	245	
$11,000-$11,999	96	124	145	161	179		174	203	223	249	260	
$12,000-$12,999	101	130	152	169	190		183	213	234	263	274	
$13,000-$13,999	106	136	159	177	201		193	223	245	276	287	
$14,000-$14,999	111	142	166	185	212		202	233	256	289	300	
$15,000-$15,999	116	148	173	193	223		212	243	267	301	313	
$16,000-$16,999	121	154	180	201	234		221	253	278	313	326	
$17,000-$17,999	126	160	187	209	245		230	263	289	325	338	
$18,000-$18,999	131	166	194	217	256		239	273	300	337	350	
$19,000-$19,999	136	172	201	225	267		248	283	311	350	362	

Income [1]	Idaho [3]						Illinois [5]						Indiana						Iowa						Kansas [3]					
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5		1	2	3	4	5	
Under $3,000	$34	$45	$47	$57	$57	$58	$54	$70	$80	$92	$92	$97	$25	$34	$37	$43	$43	$45	$40	$51	$56	$63	$63	$66	$41	$51	$56	$64	$64	$67
$3,000-$3,999	42	55	59	69	69	72	66	86	98	111	113	121	31	41	46	52	53	56	49	63	69	77	78	83	50	63	69	78	78	84
$4,000-$4,999	49	64	69	79	82	85	77	100	115	128	133	142	36	48	54	60	63	65	57	73	81	89	92	98	58	74	82	90	92	100
$5,000-$5,999	56	73	79	88	93	97	87	114	131	144	151	162	41	54	61	67	71	75	65	83	92	101	105	112	66	84	93	102	106	114
$6,000-$6,999	62	81	88	97	104	109	97	126	145	158	168	181	46	60	68	74	79	84	72	92	103	111	117	125	73	93	104	112	118	127
$7,000-$7,999	68	88	97	105	114	120	106	138	159	171	184	199	50	65	74	80	86	91	78	101	113	121	129	138	80	102	114	122	130	140
$8,000-$8,999	74	95	105	113	124	130	115	149	172	184	199	216	54	70	80	86	93	99	84	109	122	131	140	150	86	110	124	132	142	153
$9,000-$9,999	79	102	113	120	133	140	123	160	184	196	214	232	58	75	86	91	100	107	90	117	131	140	151	162	92	118	133	141	153	165
$10,000-$10,999	84	109	121	127	142	150	131	170	196	208	228	248	61	80	91	96	106	114	96	124	140	148	161	173	98	125	142	150	163	176
$11,000-$11,999	89	115	129	134	151	159	138	180	207	219	242	263	65	85	97	101	112	121	102	131	149	156	171	184	104	132	151	158	173	187
$12,000-$12,999	94	121	136	140	159	168	145	190	218	230	255	277	68	89	102	106	118	128	107	138	157	164	181	194	109	139	158	166	183	198
$13,000-$13,999	99	127	143	146	167	177	152	199	229	240	268	291	71	93	107	111	124	135	112	145	165	172	190	204	114	146	167	174	193	208
$14,000-$14,999	104	133	150	152	175	186	159	208	240	250	281	305	74	97	112	116	130	141	117	151	173	180	199	214	119	153	175	182	203	218
$15,000-$15,999	109	139	157	158	183	194	166	217	250	260	293	319	77	101	117	121	136	147	122	157	181	187	208	224	124	159	183	189	212	228
$16,000-$16,999	113	145	164	164	191	202	173	226	260	269	305	332	80	105	122	125	141	153	127	163	188	194	217	234	129	165	191	196	221	238
$17,000-$17,999	117	150	170	170	198	210	179	234	270	278	317	345	83	109	127	129	146	159	132	169	195	201	225	243	134	171	198	203	229	247
$18,000-$18,999	121	155	176	176	205	218	185	242	280	287	328	358	86	113	131	133	151	165	136	175	202	208	234	252	138	177	205	210	239	258
$19,000-$19,999	125	160	182	182	212	226	191	250	289	295	339	371	88	116	135	137	156	170	140	181	209	214	242	261	142	183	212	216	247	267

Income [1]	Kentucky [3]						Louisiana [3]						Maine [3]						Maryland						Massachusetts					
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3&4	5			1	2	3&4	5			1&2	3	4	5			1&2	3&4	5				1	2,3&4	over			
Under $3,000	$62	$74	$89	$97	$97		$33	$37	$46	$50	$50		$40	$48	$56	$57	$57		$33	$42	$46	$46			$8	$11	$15			
$3,000-$3,999	76	92	110	120	122		41	47	57	62	62		52	61	70	72	72		43	54	58	58			10	14	19			
$4,000-$4,999	88	108	128	141	145		49	56	67	74	74		64	74	83	87	87		52	64	70	70			12	17	23			
$5,000-$5,999	100	124	145	161	167		56	65	77	85	85		75	86	96	101	101		61	74	81	81			14	20	27			
$6,000-$6,999	110	138	161	179	187		62	73	86	95	96		84	96	108	114	114		69	84	91	92			16	23	30			
$7,000-$7,999	120	151	176	197	206		68	81	94	105	107		97	109	118	126	126		77	93	101	103			18	26	33			
$8,000-$8,999	129	164	190	213	225		74	89	102	114	117		107	120	129	138	139		85	101	111	114			20	29	36			
$9,000-$9,999	138	177	204	229	242		80	97	110	123	127		117	130	139	150	152		93	109	121	124			22	32	39			
$10,000-$10,999	146	189	217	244	259		86	104	118	132	137		127	140	149	161	165		101	118	129	134			24	34	42			
$11,000-$11,999	154	201	229	259	276		91	111	125	141	146		136	150	158	172	177		109	126	138	144			26	37	45			
$12,000-$12,999	162	212	241	274	292		96	118	132	149	155		145	160	167	183	189		116	134	147	154			27	40	48			
$13,000-$13,999	170	223	253	288	308		101	125	139	157	164		154	170	176	194	201		123	141	156	164			28	42	50			
$14,000-$14,999	177	234	265	301	323		106	132	146	165	173		163	179	185	204	212		130	148	164	173			30	45	53			
$15,000-$15,999	184	244	276	314	338		111	138	153	173	182		172	188	194	214	223		137	155	172	182			31	47	56			
$16,000-$16,999	191	254	287	327	353		116	144	159	180	191		181	197	203	224	234		144	162	180	191			33	50	58			
$17,000-$17,999	198	264	298	340	368		120	150	165	187	199		190	206	211	234	245		150	168	188	200			34	52	61			
$18,000-$18,999	204	274	308	353	382		124	156	171	194	207		199	215	219	244	256		157	176	196	209			36	55	63			
$19,000-$19,999	210	283	318	365	396		128	162	177	201	215		207	223	227	253	267		163	183	203	218			37	57	65			

Income [1]	Michigan [3]						Minnesota [3]					
	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3	4	5		1&2	3,4&5				
Under $3,000	$49	$65	$71	$82	$82	$85	$21	$23				
$3,000-$3,999	61	75	91	101	104		29	31				
$4,000-$4,999	72	86	110	120	125		36	38				
$5,000-$5,999	82	96	128	138	145		43	46				
$6,000-$6,999	91	106	144	154	164		50	53				
$7,000-$7,999	100	116	159	169	183		57	61				
$8,000-$8,999	109	126	174	183	201		64	68				
$9,000-$9,999	118	136	188	197	219		71	76				
$10,000-$10,999	127	146	202	211	236		78	83				
$11,000-$11,999	136	156	216	225	253		85	91				
$12,000-$12,999	145	166	230	239	270		92	98				
$13,000-$13,999	154	176	244	253	287		99	106				
$14,000-$14,999	163	186	258	267	304		106	113				
$15,000-$15,999	172	196	272	281	321		113	121				
$16,000-$16,999	181	206	286	295	338		120	128				
$17,000-$17,999	190	216	300	309	355		127	136				
$18,000-$18,999	199	226	314	323	372		134	143				
$19,000-$19,999	208	236	328	337	389		141	151				

[1] Total of adjusted gross income (line 18, Form 1040) and nontaxable receipts such as social security, veterans', and railroad retirement benefits, and workmen's compensation.

[2] Local sales taxes are not included. Add an amount based on the ratio between the local and State sales tax rates considering the number of months the taxes have been in effect.

[3] Local sales taxes are not included. Add the amount paid.

[4] One percent local sales tax is included. If the ½ cent local rapid transit sales tax is paid, add 1 percent for each month the tax is in effect.

[5] Local sales taxes are included.

1971 Optional State Sales Tax Tables

If you itemize your deductions, you may use these tables to determine the general sales tax to enter on line 13, Schedule A. If you are able to establish that you paid an amount larger than that shown, you are entitled to deduct the larger amount. The sales tax paid on the purchase of an automobile may be added to the table amount except in Vermont, or in West Virginia if titled after March 31, 1971.

If your income was more than $19,999 but less than $100,000, compute your deduction as follows:

Step 1—For the first $19,999, find the amount for your family size in the table for your State.

Step 2—For each $1,000 or fraction thereof of Income over $19,999, but less than $50,000, add 2 percent of the amount you determined in Step 1, above.

Step 3—For each $1,000 or fraction thereof of Income over $49,999, but less than $100,000, add 1 percent of the amount you determined in Step 1, above.

If your income was $100,000 or more, deduct 210 percent of the amount determined in Step 1, above.

Income [1]	Mississippi [3]						Missouri [3]						Nebraska [3]						Nevada [6]					
	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5	Family size (persons)					Over 5
	1	2	3&4	5			1	2	3	4	5		1	2	3	4	5		1	2	3	4	5	
Under $3,000	$70	$83	$100	$109	$109		$37	$48	$52	$59	$59	$63	$30	$39	$43	$49	$50	$53	$33	$45	$47	$57	$57	$58
$3,000-$3,999	86	104	124	135	135		45	58	65	72	74	79	37	48	54	60	62	66	41	54	58	68	69	72
$4,000-$4,999	100	123	144	159	159		53	68	76	83	87	93	43	56	63	69	73	78	48	63	68	78	80	84
$5,000-$5,999	113	141	163	181	182		59	77	86	94	99	106	49	63	71	78	83	89	54	71	77	86	91	95
$6,000-$6,999	125	158	181	201	204		65	85	95	103	111	118	54	70	79	86	92	99	60	78	86	94	101	106
$7,000-$7,999	136	173	198	222	225		71	93	104	112	122	130	59	76	87	94	101	109	65	85	94	102	110	116
$8,000-$8,999	147	188	214	238	246		77	100	113	121	132	141	64	82	94	101	109	118	70	92	102	109	119	126
$9,000-$9,999	157	203	230	256	266		83	107	121	129	142	152	68	88	101	108	117	127	75	98	109	115	128	135
$10,000-$10,999	167	217	244	273	285		88	114	129	137	151	162	72	94	108	114	125	136	80	104	115	121	136	144
$11,000-$11,999	176	230	258	289	304		93	121	137	145	160	172	76	99	114	120	133	144	85	110	123	127	144	152
$12,000-$12,999	185	243	272	305	322		98	127	144	152	169	182	80	104	120	126	140	152	89	116	130	133	152	160
$13,000-$13,999	194	256	285	320	340		103	133	151	159	178	191	84	109	126	132	147	160	93	121	136	139	159	168
$14,000-$14,999	202	269	298	335	358		107	139	158	166	187	200	88	114	132	138	154	168	97	126	142	144	166	176
$15,000-$15,999	210	281	311	350	375		111	145	165	173	195	209	92	119	138	144	161	175	101	131	148	149	173	184
$16,000-$16,999	218	292	323	364	392		115	151	172	179	203	218	96	124	143	149	168	182	105	136	154	154	180	191
$17,000-$17,999	226	305	335	378	408		119	156	179	185	211	227	99	128	148	154	174	189	109	141	160	160	187	198
$18,000-$18,999	234	316	347	392	424		123	161	185	191	219	235	102	132	153	159	180	196	113	146	166	166	194	205
$19,000-$19,999	241	327	359	405	440		127	166	191	197	226	243	105	136	158	164	186	203	117	150	172	172	200	212

Income [1]	New Jersey	New Mexico [3]					New York [4]					North Carolina [3]					North Dakota					Ohio [6]					Oklahoma [3]				
	Family size (persons) 4 or under	5 and over	Family size (persons)				Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)					Family size (persons)				
			1	2	3	4	5	Over 5	1&2	3	4	5	Over 5	1	2	3&4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1	2	3&4	5	Over 5
Under $3,000	$26	$34	$58	$77	$78	$92	$92	$92	$33	$39	$47	$50	$50	$35	$40	$50	$54	$55	$41	$50	$57	$61	$63		$29	$35	$36	$36			$25	$29	$35	$38	$38	
$3,000-$3,999	35	44	71	94	96	111	111	113	44	51	59	63	63	43	51	62	68	69	51	62	71	77	81		38	45	47	47			31	37	43	47	48	
$4,000-$4,999	44	54	83	109	113	128	128	134	53	62	70	75	75	50	60	73	80	82	60	73	84	92	96		46	55	58	58			36	44	51	56	58	
$5,000-$5,999	52	63	94	123	129	143	146	153	62	72	80	86	86	57	69	82	92	94	69	84	96	106	111		54	64	68	69			41	50	58	64	66	
$6,000-$6,999	60	71	104	135	144	157	163	171	71	82	90	97	97	63	77	91	102	106	77	94	108	119	125		62	73	78	80			45	56	64	72	74	
$7,000-$7,999	68	80	113	147	158	170	179	188	80	91	99	107	107	69	85	100	112	116	85	103	119	131	138		70	82	87	87			50	61	70	79	82	
$8,000-$8,999	76	88	122	158	172	183	194	204	89	100	108	117	117	74	93	108	122	126	92	112	129	143	151		78	90	96	100			53	66	76	86	89	
$9,000-$9,999	84	96	131	169	184	195	209	220	97	109	116	126	127	79	100	116	131	136	99	121	139	154	164		85	98	105	110			57	71	82	93	96	
$10,000-$10,999	92	103	139	179	196	206	223	235	105	118	124	135	137	84	107	123	140	145	106	129	149	165	176		92	106	114	119			60	76	87	99	103	
$11,000-$11,999

Schedules A & B (Form 1040) 1971

Schedule B—Dividend and Interest Income

Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part I Dividend Income

Note: If gross dividends (including capital gain distributions) and other distributions on stock are $100 or less, do not complete this part. But enter gross dividends less the sum of capital gain distributions and non-taxable distributions, if any, on Form 1040, line 13a. (see note below)

1 Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (H), (W), (J), for stock held by husband, wife, or jointly)

2 Total of line 1 . . . . . .

3 Capital gain distributions (see instructions on page 11. Enter here and on Schedule D, line 7.) See note below . . . .

4 Nontaxable distributions (see instructions on page 11) .

5 Total (add lines 3 and 4) . . . . . .

6 **Dividends before exclusion** (subtract line 5 from line 2). Enter here and on Form 1040, line 13a . . . . .

Part II Interest Income

Note: If interest is $100 or less, do not complete this part. But enter amount of interest received on Form 1040, line 14.

7 Interest includes earnings from savings and loan associations, mutual savings banks, cooperative banks, and credit unions as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 11). (List payers and amounts)

8 **Total interest income.** Enter here and on Form 1040, line 14 . . . . . .

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not file that schedule. Instead, enter 50 percent of capital gain distributions on Form 1040, line 39(b).

B

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for the production of income other than rents or royalties or property used solely for personal purposes, report the deductible loss on line 26. Each casualty or theft loss on property used solely for personal purposes is deductible to the extent the loss exceeds $100. (If a husband and wife own property jointly but file separate returns, both must reduce their portion of the casualty or theft loss by $100.) A casualty or theft loss on property held for the production of income is deductible in full.

If you had more than one casualty or theft occurrence or if trade, business, rental or royalty property is involved, see **Form 4684,** Casualties and Thefts, for reporting instructions and limitations.

Expenses for Education.—You may deduct expenses for education if they are not personal expenditures or do not constitute an inseparable aggregate of personal and capital expenditures and are for education which:

(a) Maintains or improves skills required in your employment, trade, or business, or

(b) Meets the express requirements of your employer or the requirements of applicable law or regulations imposed as a condition to the retention of your established salary, status, or employment.

You may not deduct expenses incurred for education which (a) is required to meet the minimum educational requirements for qualification in your employment, trade, or business, or (b) is part of a program of study that will lead to qualifying for a new trade or business. These are personal expenses or constitute an inseparable aggregate of personal and capital expenditures.

The rules for reporting deductible educational expenses are the same as those on page 7 for employee business expenses. (See **Publication 508,** Tax Information on Educational Expenses.)

Other.—You may deduct several other types of expenses under "Miscellaneous deductions." See **Publication 529,** Other Miscellaneous Deductions.

If you work for wages or a salary, you may deduct the ordinary and necessary employee business expenses you have not claimed on line 43, Form 1040.

You may deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you may deduct those amounts. You may also deduct periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered into after March 1, 1954. (Such payments must be included in the recipient's income.) You may not deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You May Deduct The Cost Of—Safety equipment, tools, and supplies used in your job; dues to unions, professional societies, chambers of commerce; business entertainment; and fees to employment agencies for securing employment.

You May Not Deduct The Cost Of—Traveling to and from work or entertaining friends.

Instructions for Schedule B (Form 1040)

PART I.—Dividend Income

Line 1—Gross Dividends and Other Distributions on Stock.—If you own stock, you must report any payments (dividends) you receive out of the company's earnings and profits. Usually dividends are paid in cash, but if paid in merchandise or other property they are taxable at their fair market value.

If you received gross dividends and other distributions as a stockholder (including capital gain dividends and nontaxable distributions) in excess of $100, list payers and gross amounts of all dividends received in line 1, Schedule B. Include gross amounts received either directly or through a nominee or other intermediary, as a member of a partnership, or as a beneficiary of an estate or trust. If you received dividends through a nominee or other intermediary, list his name.

Dividends that are a reduction of premiums from mutual insurance companies are not to be included. So-called "dividends" on deposits or withdrawable accounts paid by savings and loan associations, mutual savings banks, cooperative banks, and credit unions should be reported as interest.

Special rules apply to stock dividends, liquidations, stock rights, conversions and redemptions. They are discussed in **Publication 550,** Tax Information on Investment Income and Expenses.

Line 3—Capital Gain Distributions.—Enter on this line all capital gain distributions. Also include any amounts received as return of capital which exceed the cost (or other basis) of your stock, even though such amounts are designated as nontaxable distributions by the paying corporations. The amounts included on this line must also be included in line 1, Schedule B, and reported on separate Schedule D, line 7.

Line 4—Nontaxable Distributions.—Enter on this line the total of nontaxable distributions (return of capital) not included in line 3. Amounts reported here cannot exceed the cost (or other basis) of your stock in paying corporations since amounts received in excess of cost (or other basis) are taxable as gains and must be reported on separate Schedule D as indicated in line 3, above. Any amount entered on line 4 must also be included in line 1, Schedule B.

Dividends Exclusion

You may exclude on Form 1040, line 13b, up to $100 of dividends received from qualifying domestic corporations.

If you file a joint return and both husband and wife had dividend income, each may exclude up to $100 of dividends received from qualifying corporations. However, neither may use any portion of the $100 exclusion not used by the other. For example, if a husband had $300 in dividends, and his wife had $20, only $120 may be excluded.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, except to the extent they designate the dividends should be taken into account for this purpose.

(d) Real estate investment trusts.

(e) Corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

PART II.—Interest Income

Line 7—Interest.—You must report any interest you received or which was credited to your account (whether entered in your passbook or not) and which you can withdraw. If you received interest in excess of $100, list payers and amounts in line 7, Schedule B. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities. However, interest is taxable on arbitrage bonds issued after October 9, 1969, by State and local governments.

Interest received on tax refunds is taxable and must be included in your return.

If you own U.S. Savings bonds, the gradual increase in value of each bond is interest, but you need not report it until you cash the bond or until the year of final maturity, whichever is earlier. Final maturity means the date after which the bond will yield no further interest. You may at any time elect to report each year the annual increase in value. However, if you do so, you must report in the first year the entire increase to date on all such bonds, and continue to report the annual increase each year. You may obtain **Publication 576,** Tax Information on United States Savings Bonds from any District Director.

Original Issue Bond Discount.—Holders of corporate bonds or other evidence of indebtedness issued after May 27, 1969 (other than evidences of indebtedness issued pursuant to a written commitment which was binding on May 27, 1969, and at all times thereafter), must include in income the ratable monthly portion of the original issue discount multiplied by the number of months and fractions thereof such bond or other evidence of debt was held during the taxable year. The holder's basis of the indebtedness is increased by the amount of original issue discount included in income.

See **Publication 550,** Tax Information on Investment Income and Expenses, for rules for interest received on industrial development bonds and for additional information on original issue bond discount.

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1040. ▶ Examples of property to be reported on this Schedule are gains and losses on stocks, bonds, and similar investments, and gains (but not losses) on personal assets such as a home or jewelry.

1971

Name(s) as shown on Form 1040 | Social security number

Part I Short-term Capital Gains and Losses—Assets Held Not More Than 6 Months

D

a Kind of property and description (Example, 100 shares of "Z" Co.)	b How acquired. Enter letter symbol (see instructions)	c Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d Gross sales price	e Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f Gain or (loss) (d less e)
1					

2	Enter your share of net short-term gain or (loss) from partnerships and fiduciaries	2	
3	Enter net gain or (loss), combine lines 1 and 2	3	
4(a)	Short-term capital loss component carryover from years beginning before 1970 (see Instruction H)	4(a)	
4(b)	Short-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	4(b)	
5	Net short-term gain or (loss), combine lines 3, 4(a) and 4(b)	5	

Part II Long-term Capital Gains and Losses—Assets Held More Than 6 Months

a Kind of property and description (Example, 100 shares of "Z" Co.)	b How acquired. Enter letter symbol (see instructions)	c Mo., day, yr. (Put date sold above dotted line and date acquired below dotted line)	d Gross sales price	e Cost or other basis, as adjusted, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	f Gain or (loss) (d less e)
6					

7	Capital gain distributions	7	
8	Enter gain if applicable from line 4(a)(1), Form 4797 (see Instruction A)	8	
9	Enter your share of net long-term gain or (loss) from partnerships and fiduciaries	9	
10	Enter your share of net long-term gain from small business corporations (Subchapter S)	10	
11	Net gain or (loss), combine lines 6 through 10	11	
12(a)	Long-term capital loss component carryover from years beginning before 1970 (see Instruction H)	12(a)	
12(b)	Long-term capital loss carryover attributable to years beginning after 1969 (see Instruction H)	12(b)	
13	Net long term gain or (loss), combine lines 11, 12(a) and 12(b)	13	

Part III Summary of Parts I and II

14	Combine the amounts shown on lines 5 and 13, and enter the net gain (loss) here	14	
15	**If line 14 shows a gain—**		
	(a) Enter 50% of line 13 or 50% of line 14, whichever is smaller (see Part VI for computation of alternative tax). Enter zero if there is a loss or no entry on line 13	15(a)	
	(b) Subtract line 15(a) from line 14. Enter here and on line 35, Form 1040	15(b)	
16	**If line 14 shows a loss**—See Instruction I.		
	▶ Omit lines 16(a) and 16(b) and go to Part IV if losses are shown on lines 12(a) and 13.		
	▶ Otherwise,		
	(a) Enter one of the following amounts: (i) If amount on line 5 is zero or a net gain, enter 50% of amount on line 14; (ii) If amount on line 13 is zero or a net gain, enter amount on line 14; or, (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13	16(a)	
	(b) Enter here and on line 35, Form 1040, the smaller of: (i) The amount on line 16(a); (ii) $1,000 ($500 if married and filing a separate return—if losses are shown on lines 4(a) and 5, see Instruction K for a higher limit not to exceed $1,000); or, (iii) Taxable income, as adjusted (see instruction J)	16(b)	

Part IV Capital Loss Limitation—Where Losses are Shown on Lines 12(a) AND 13

17	Enter loss from line 5; if line 5 is zero or a gain, enter a zero			17
18	Enter loss from line 13			18
19	Enter gain, if any, from line 5; if line 5 is zero or a loss, enter a zero			19
20	Reduce loss on line 18 to the extent of the gain, if any, on line 19			20
21	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero **NOTE:** If the entry on line 21 is zero, OMIT lines 22 through 28, and enter on line 29 the loss shown on line 12(a).	21		
22	Enter gain, if any, from line 11	22		
23	Enter smaller of amount on line 21 or line 22	23		
24	Enter excess of gain on line 21 over amount on line 23	24		
25	Enter loss from line 4(a); if line 4(a) is blank, enter a zero	25		
26	Reduce gain, if any, on line 24 to the extent of loss, if any, on line 25	26		
27	Enter loss from line 12(a)	27		
28	Add the gain(s) on line(s) 23 and 26	28		
29	Reduce the loss on line 27 to the extent of the gain, if any, on line 28			29
30	Subtract amount on line 29 from the loss on line 20			30
31	Enter 50% of the amount on line 30			31
32	Add lines 17, 29, and 31			32
33	Enter here and on line 35, Form 1040, the smaller of: (a) Amount on line 32; (b) Taxable Income, as adjusted (see Instruction J); or, (c) $1,000 ($500 if married and filing a separate return—see Instruction K for a higher limit not to exceed $1,000)			33

Part V Complete Part V if Losses are Shown on Lines 4(a), 5, AND 14 (See Instruction L)

34	Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero		34
	NOTE: If the entry on line 34 is zero, OMIT lines 35 through 41, and enter on line 42 the loss shown on line 4(a).		
35	Enter gain, if any, from line 3		35
36	Enter smaller of amount on line 34 or line 35		36
37	Enter excess of gain on line 34 over amount on line 36		37
38	Enter loss from line 12(a); if line 12(a) is blank, enter a zero		38
39	Reduce the gain, if any, on line 37 to the extent of the loss, if any, on line 38		39
40	Enter loss from line 4(a)		40
41	Add the gain(s) on line(s) 36 and 39		41
42	Reduce the loss on line 40 to the extent of the gain, if any, on line 41		42

Part VI Computation of Alternative Tax (See Instruction T to See if the Alternative Tax Will Benefit You)

43	Enter amount from line 50, Form 1040	43
44	Enter amount from line 15(a)	44
45	Subtract amount on line 44 from amount on line 43	45
46	Enter smaller of amount on line 13 or line 14	46
	If line 46 does not exceed $50,000 ($25,000 if married filing separately), check this block ☐ and omit lines 47 through 56.	
47	Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see Instruction T)	47
48	Enter amount from line 47 or $50,000 ($25,000 if married filing separately), whichever is larger	48
	If line 48 is equal to or greater than line 46, check this block ☐ and omit lines 49 through 56.	
49	Multiply amount on line 48 by 50%	49
50	Add amounts on lines 45 and 49	50
51	Subtract amount on line 48 from amount on line 46	51
52	Tax on line 43 or 44, whichever is greater (use Tax Rate Schedule in instructions)	52
53	Tax on the amount on line 50 (use Tax Rate Schedule in instructions)	53
54	Subtract amount on line 53 from amount on line 52	54
55	Multiply amount on line 51 by 32½%	55
56	Enter smaller of amount on line 54 or 55	56
57	Tax on the amount on line 45 (use Tax Rate Schedule in instructions)	57
58	If the block on line 46 or 48 is checked, enter 50% of line 44; otherwise enter 25% of line 48	58
59	Alternative Tax—add amounts on lines 56 (if applicable), 57, and 58. If smaller than the tax figured on the amount on line 50, Form 1040, enter this alternative tax on line 19, Form 1040	59

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Instructions for Schedule D (Form 1040)

(References are to the Internal Revenue Code.)

A. Who May File.—Use Schedule D (Form 1040) to report the sale or exchange of a capital asset as defined in Instruction B. In general, do not use Schedule D (Form 1040), but use Form 4797, Supplemental Schedule of Gains and Losses, to report (1) the sale, exchange, or involuntary conversion of trade or business property, certain depreciable and amortizable property; (2) the involuntary conversion (for example, a casualty or theft) of certain capital assets; and (3) the disposition of other noncapital assets not mentioned in (1). If a capital asset is involuntarily converted (for example, by reason of casualty or theft) you may use Form 4684, Casualties and Thefts, instead of completing Part I, Section A, Form 4797. Obtain these forms from an Internal Revenue Service office.

B. What is a Capital Asset.—In general, all property you own and use for personal purposes, pleasure, or investment is a capital asset. Following are some examples: (1) stocks or bonds held in your personal account, (2) a dwelling owned and occupied by an individual and his family, (3) household furnishings used by an individual and his family, (4) an automobile used for pleasure.

In particular, a capital asset as defined by law is any piece of property, held by the taxpayer, except:

(a) stock in trade;

(b) real or personal property includable in inventory;

(c) real or personal property held for sale to customers;

(d) accounts or notes receivable acquired in the ordinary course of a trade or business for services rendered, or from the sale of any of the properties described in (a), (b), or (c), or for services rendered as an employee;

(e) depreciable property used in your trade or business (even though fully depreciated).

(f) real property used in your trade or business;

(g) a copyright, literary, musical or artistic composition, letter, or memorandum, or similar property—(i) created by your personal efforts; (ii) prepared or produced for you, in the case of a letter, memorandum, or similar property; or (iii) acquired from a person described in (i) or (ii) under circumstances entitling you to his basis (for example, by gift); and

(h) certain government obligations issued at a discount on or after March 1, 1941, payable without interest, and maturing at a fixed date not exceeding one year from date of issue.

C. Sale or Exchange of Certain Capital Assets at a Loss.—Property held for personal use is a capital asset. Gain from the sale or exchange of such property is a capital gain and should be reported either in Part I or Part II. However, losses from sales and exchanges of such property (but not necessarily involuntary conversions such as by casualty or theft) are generally not deductible.

D. Acquisition Symbol.—In column (b) of Part I and Part II, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "B" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "E" for other.

E. Cost or Other Basis, as Adjusted.—In general, this means cost (or other basis as explained in the next paragraph), less applicable depreciation (allowed or allowable), amortization, depletion, etc. (see section 1011).

If property was acquired by bequest, gift, taxfree exchange, involuntary conversion, or wash sale of stock (see sections 1014, 1015, 1031, 1033 and 1091, respectively) a basis other than cost might be applicable. Attach an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization after December 19, 1969, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

F. Short-term or Long-term.—A sale or exchange of a capital asset will usually result in either a short-term or a long-term capital gain or loss, depending upon the period of time the property is held. (See instruction G.)

If held six months or less, the gain or loss resulting from its sale or exchange is classified as short-term, and should be reported on the applicable line in Part I.

If held more than six months, the gain or loss resulting from its sale or exchange is long-term and should be reported on the applicable line in Part II.

G. Holding Period.—To determine whether you held property over six months, you begin counting on the day after the day you acquired the property. The same day of each succeeding month is the beginning of a new month, regardless of the number of days in the preceding month. In your computation, include the day you disposed of the property. For special rules regarding nontaxable exchanges, gifts of property, property acquired by inheritance or through a bequest or devise, see **Publication 544,** Sales and Exchanges of Assets.

A nonbusiness bad debt is usually treated as a short term capital loss. This does not apply to (1) a debt evidenced by a corporate security with interest coupons or in registered form and (2) a debt acquired in your trade or business.

H. Capital Loss Carryover From 1970 to 1971.—If there was a net capital loss on line 14, Schedule D (Form 1040) for 1970 and it did not exceed the capital loss deduction against income on line 16(f), Schedule D (Form 1040) for 1970, there is no capital loss carryover into 1971, and lines 4(a), 4(b), 12(a), and 12(b) may be ignored on Schedule D (Form 1040) for 1971.

A capital loss carryover into 1971 may exist if the net capital loss on line 14, Schedule D (Form 1040) for 1970 exceeds the capital loss deduction against income on line 16(f), Schedule D (Form 1040) for 1970. Obtain Form 4798, Capital Loss Carryover, to determine a capital loss carryover into 1971.

I. Capital Loss Limitation.—If line 14 results in a net capital loss, refer to line 16 to see if the loss is limited based on the computation on lines 16(a) and (b), or the computation in Part IV. In general, the Tax Reform Act of 1969 tightened the rules on the capital loss limitation for net long-term capital losses attributable to periods beginning after December 31, 1969. However, a pre-1970 long-term capital loss carryover will still be deductible on a dollar for dollar basis (assuming there is a net long-term loss shown on line 13) to the extent that such carryover exceeds the sum of (1) the portion of the net capital gain which is the net long-term capital gain (excluding long-term capital loss carryovers), plus (2) the portion of the net capital gain which is the excess of the net short-term capital gain (excluding short-term capital loss carryovers) over the pre-1970 short-term capital loss carryover. The effect of this computation is contained on lines 21 through 29. A pre-1970 short-term capital loss carryover will be deductible on a dollar for dollar basis to the extent included in a net short-term capital loss. Married taxpayers filing a separate return should see Instruction K and Instruction L.

J. "Taxable Income, as Adjusted".—This term is used to describe the amount on line 48, Form 1040 (line 18, Form 1040 if you use the tax table) determined without regard to sales or exchanges of capital assets—use a side computation to arrive at this figure. If your filing status is other than "married taxpayer filing a separate return" and it is apparent that your taxable income (excluding, (1) gains and losses from the sales or exchanges of capital assets, and (2) personal and dependency exemptions) exceeds $1,000, omit this side computation and if you are to complete line 16, enter on line 16(b) the loss on line 16(a); or, if you are to complete Part IV instead of line 16, enter on line 33 the loss on line 32—**but in either case, do not enter a loss larger than $1,000.**

K. Married Taxpayers Filing Separate Returns.—

The $500 limitation mentioned in the parenthesis ". . . if married filing a separate return" remains at $500 if line 4(a) and line 12(a) are blank. However, if either of such lines contain losses, the $500 limitation may be increased by amounts attributable to pre-1970 short-term and long-term capital loss components, but the combined total may not exceed $1,000.

If lines 4(a) and 5 show losses, complete Part V to determine the pre-1970 short-term capital loss component which will be the amount, if any, shown on line 42. If lines 12(a) and 13 show losses the pre-1970 long-term capital loss component will have already been computed in your computation of Part IV, which is the amount, if any, shown on line 29.

Accordingly, if married and filing a separate return, the limitation on line 16(b)(ii), or line 33(c) (if Part IV instead of line 16 was completed), for a married person filing a separate return, is the sum of $500 plus the amounts on lines 29 and 42, **but not to exceed $1,000.**

L. Part V, Losses shown on Lines 4(a), 5, and 14.—If lines 4(a), 5, and 14 show losses, completion of Part V may be required to serve one or two purposes. (1) A married person filing a separate return (see Instruction K) will need to complete Part V to determine one of the elements that will be considered in his capital loss limitation. (2) Part V should be completed by an individual if the capital loss deduction shown on line 35, Form 1040 is less than the net capital loss on line 14, Schedule D. Except for a married person filing a separate return, this computation will not affect the capital loss deduction against income for 1971. The computation, in this case, will aid in ascertaining the portion of the loss on line 5 which may remain a pre-1970 short-term loss in 1972; and treated accordingly, in the computation of the capital loss carryover provisions contained on the 1972 version of Form 4798, Capital Loss Carryover.

M. Installment Sales.—If you sold personal property for more than $1,000, or real property for any amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not exceed 30 percent of the selling price. (See section 453.) Such sales must provide for one or more payments in each of two or more taxable years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

For further information, obtain **Publication 537,** Installment and Deferred-Payment Sales, from any Internal Revenue Service office.

N. Capital Gain Distributions.—See pages 6 and 11 of the instructions for Form 1040.

O. Special Rules.—The following items may require special treatment: (1) transactions by a securities dealer (section 1236), (2) wash sales of stock or securities (section 1091), (3) bonds and other evidence of indebtedness if original issue discount is a factor (section 1232), (4) certain real property subdivided for sale may be considered a capital asset (section 1237), (5) distributions received attributable to an employee pension, profit-sharing, or bonus plan (sections 401–407), (6) gain on sale of depreciable property between husband and wife or between shareholder and a "controlled corporation" treated as ordinary gain (section 1239).

P. Sale of Personal Residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(1) within one year after or before the sale, you purchase another principal residence and use it as such; or

(2) within one year after or before the sale, you begin construction of a new principal residence and use it as such not later than 18 months after the sale.

If you sold property for $20,000 or less on or after your 65th birthday, which was owned and used by you as your principal residence for at least five of the last eight years, any gain on the sale need not be included in income. If the property was sold for more than $20,000, part of the gain may be taken into income. See **Publication 523,** Tax Information on Selling Your Home.

Q. Losses in Transactions Between Certain Persons.—No deduction is allowable for loss from sale or exchange of property directly or indirectly between (1) members of a family; (2) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (liquidations excepted); (3) a grantor and fiduciary of a trust; (4) a fiduciary and a beneficiary of the same trust; (5) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (6) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

R. Long-term Capital Gains from Regulated Investment Companies.—Include in income as a long-term capital gain the amount shown on Form 2439, that constitutes your share of the undistributed capital gains of a regulated investment company. Enter the tax paid by the company as shown on Form 2439 in line 63, Form 1040. Add to the basis of your stock, the excess of the amount included in income over the credit.

S. Losses on Small Business Stock.—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset to the extent provided in that section.

T. Alternative Tax Computation.—It may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (1) as a single person with taxable income exceeding $38,000; (2) a joint return, or as a surviving husband or wife, with taxable income exceeding $52,000; (3) a separate return with taxable income exceeding $26,000; or (4) as a head of household with taxable income exceeding $38,000.

If the net long-term capital gain exceeds the net short-term capital loss, or if there is only a net long-term capital gain, compute the tax using the alternative method (section 1201) to determine if the resulting tax is less than the tax computed using the regular method.

Line 47.—"Certain subsection (d) gains" referred to on line 47 consist of:

(1) long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales or other dispositions under binding contracts that were entered into on or before October 9, 1969, or sales or dispositions completed on or before October 9, 1969;

(2) long-term capital gains on distributions made by a corporation before October 10, 1970, under a plan of complete liquidation adopted on or before October 9, 1969; and

(3) installment proceeds consisting of long-term capital gains (except gains under sections 631 and 1235) received before 1975 from sales made under a binding contract that was entered into on or before October 9, 1969, or sales or dispositions completed on or before October 9, 1969.

Schedules E&R—Supplemental Income Schedule AND Retirement Income Credit Computation

(Form 1040)

Department of the Treasury
Internal Revenue Service

(From pensions and annuities, rents and royalties, partnerships, estates and trusts, etc.)
▶ Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Your social security number

Schedule E—Supplemental Income Schedule (Schedule R on back)

Part I **Pension and Annuity Income.** If fully taxable, do not complete this part. Enter amount on Form 1040, line 39(a). For each pension or annuity not fully taxable, attach a separate Part I and enter combined total of taxable portions on line 5.

1 Name of payer _____

2 Did your employer contribute part of the cost? ☐ Yes ☐ No. If "Yes," is your contribution recoverable within 3 years of the annuity starting date? ☐ Yes ☐ No.
If "Yes," show: Your contribution $_____, Your contribution recovered in prior years $_____

3 Amount received this year . . . . . .

4 Amount excludable this year . . . . . .

5 Taxable portion (subtract line 4 from line 3) . . . . . .

Part II **Rent and Royalty Income.** Report rents and royalties here. If you need more space, you may use Form 4831.
Note: If you are reporting farm rental income here that is based on crops or livestock produced by a tenant farmer but you did not materially participate in the operation of the farm, see instr. on page 14 to determine if you should also file Form 4835.

(a) Kind and location of property If residential, also write "R"	(b) Total amount of rents	(c) Total amount of royalties	(d) Depreciation (explain below) or depletion (attach computation)	(e) Other expenses (Repairs, etc.—explain below)
1 Totals				

2 Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e)) . .

Part III **Income or Losses From Partnerships, Estates or Trusts, and Small Business Corporations.** If any of the partnership, estate or trust income reported below is from farming, see Instructions on page 14, to determine if you should also file Form 4835.

(a) Name and address	(b) Check applicable box: Partnership	Estate or Trust	Small Bus. Corp.	(c) Employer identification number	(d) Income or loss
1 Income or (loss) Total of column (d)					

TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 37)

Explanation of Column (e), Part II

Item	Amount	Item	Amount	Item	Amount

Schedule for Depreciation Claimed in Part II Above.

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. If you need more space, use Form 4562.

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year **E**
1 Total additional first-year depreciation (do not include in items below) ▶						
2 Depreciation from Form 4832						
3 Other depreciation:						
4 Totals						

Summary of Depreciation (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Under Rev. Procs. 62–21 and 65–13 .						
2 Depr. from Form 4832 . .						
3 Other						

Instructions for Schedule E (Form 1040)

PART I.—Pensions and Annuities

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged. It is not necessary to recompute your excludable portion each year. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—A special rule applies for amounts received as employees' annuities if part of the cost is contributed by the *employer* and if the amount contributed by the *employee* will be returned within three years from the date of the first payment received under the contract. If both conditions are met, exclude from income the payments you received under the contract during the first three years, until you recover your cost (the amount you contributed, plus the contributions made by your employer on which you were previously taxed). Thereafter, all amounts you receive are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received $200 a month from an annuity. While he worked, he contributed $4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity, for which the employee was not taxed. The retired employee would be paid $7,200 during the first three years, which exceeds his contribution of $4,925. He would exclude from income all the payments received from the annuity until he has received $4,925. All payments received thereafter are fully taxable.

Note: If you did not contribute to the cost of your annuity or you have recovered your entire cost before January 1, 1971, report that annuity on Form 1040, line 39(a) instead of on Schedule E.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee and the employee received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to $5,000. For details, see **Publication 575,** Tax Information on Pensions and Annuities.

Form W–2P.—If you received a Form W–2P, report in Part I the gross amount of pension or annuity payments you received.

Disability retirees who are under normal retirement age must include the gross amount reportable as wages or salary on Form 1040, line 39(a). They must show on Form 1040, line 41, the amount excludable as sick pay.

If you received retirement plan or profit-sharing distributions, report the taxable amount paid as: (1) capital gain (amount from column b of Form W–2P) on Schedule D (Form 1040); and (2) ordinary income (amount from column c of Form W–2P) on Form 1040, line 39(a).

PART II.—Rent and Royalty Income

Rents.—If you are not engaged in selling real estate but received rent from property you own or control, report the total in column (b), Part II, Schedule E. If you received property other than money as rent, report its fair market value.

Form 4831, Rental Income, is available at Internal Revenue Service offices. This is an optional form for use as an attachment to your return. If you use Form 4831, be sure to carry over the totals of income and related expenses to the appropriate columns of Part II.

Rental Income Based upon Farm Production or Crop Shares.—If you received rental income based upon farm production or if you received crop shares based on the rental of all or part of your crop land on a crop share basis, but did not materially participate in the operation of the farm and you meet the two-thirds gross income from farming (or fishing) requirement (see note below), report this income and related expenses on **Form 4835,** Farm Rental Income and Expenses. If you use Form 4835, be sure to carry over the totals of income and related expenses to the appropriate columns of Part II. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Note: For purposes of estimated tax, such income received from crop shares and from rental based upon farm production (but not a fixed rental without reference to farm production) is considered to be income from farming. Add such income shown on Form 4835, line 22, to your other income from farming (or fishing). If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return and pay the tax on or before March 1, 1972.

In the case of buildings, you may deduct depreciation. You may also deduct all ordinary and necessary expenditures on the property, such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you may not deduct capital investments or improvements. You must add them to the basis of the property for the purpose of depreciation. For example, a landlord may deduct the cost of minor repairs, but not the cost of major improvements such as a new roof or remodeling. You may not deduct the value of your own labor.

If You Rent Part of Your House.—If you rent out only part of your property, you may deduct only that portion of your expenses which relates to the rented part. If you cannot determine these expenses exactly, figure them on a proportionate basis. For example, if you rent out half of your home and live in the other half, deduct only half the depreciation and other expenses.

Report amounts received from room rent and other space rentals in this part, unless you rendered services to the occupant. If you rendered services, report the amounts as business income in separate Schedule C (Form 1040). If you are engaged in the business of selling real estate, report rentals received in separate Schedule C.

Royalties.—Report in column (c) royalties from oil, gas or mineral properties, and royalties from copyrights and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses in separate Schedule C. Under certain circumstances, you may treat amounts received on the disposal of coal and iron ore as the sale of a capital asset. (See **Publication 544,** Sales and Exchanges of Assets.)

If State or local taxes were withheld from oil or gas payments you received, report in column (c) the gross amount of royalty, and include the taxes withheld by the producer in column (e), other expenses

PART III.—Partnerships, etc.

Partnerships.—If you are a member of a partnership, joint venture, or the like, include in Part III, Schedule E, your share of the ordinary income, whether you received it or not, or the net loss for the taxable year which ends within or with the year covered by your return. Losses are only allowed to the extent of the adjusted basis of your partnership interest at the end of the partnership year in which the losses occurred.

Items of income, deductions, etc., to be carried to your individual return are shown in Schedule K of the partnership return. Enter on the appropriate lines and schedules of your return your share of income from the following sources:

Dividends from qualifying domestic corporations.

Salaries and interest you received from the partnership.

Gains from the sale or exchange of capital assets and certain other property.

Also, include your share of the specially allocated income and deduction items. Include your share of items of tax preference on Form 4625.

The individual partner must include on separate Schedule SE his distributive share of partnership income (or loss) from the operation of a trade or business which constitutes net earnings from self-employment. Members of farm partnerships should complete Part II of Schedule SE first to figure self-employment tax. For further details see **Publication 541,** Tax Information on Partnership Income and Losses.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income in Part III, Schedule E, whether you received it or not. Enter your share of income of the following classes on the appropriate lines and schedules of your return:

Dividends from qualifying domestic corporations.

Gains from the sale or exchange of capital assets and certain other property.

Include all other taxable income from estates and trusts in this Part. Any depreciation on estate or trust property allocable to you may be subtracted. You may get information from the fiduciary regarding these items. Include your share of items of tax preference on Form 4625.

Income from Farming Reported in Part III.—If your gross income from farming (or fishing) is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1972.

If you are a member of a partnership or if you are a beneficiary of an estate or trust reporting income from farming in Part III, Schedule E, and meet the two-thirds requirement, show your share of partnership gross income or your portion of fiduciary taxable income from farming in Part III, Form 4835. Attach to Form 1040.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders,

Schedules E&R (Form 1040) 1971 **Schedule R—Retirement Income Credit Computation** Page 2

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

If you received earned income in excess of $600 in each of any 10 calendar years before 1971, you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see page 3 of Form 1040 instructions), answer the question for columns A and B below and fill in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on line 20 of Form 1040. If you compute your own tax, fill out all applicable lines of this schedule.

Joint return filers use column A for wife and column B for husband. All other filers use column B only.

Did you receive earned income in excess of $600 in each of any 10 calendar years before 1971? (Widows or widowers see instructions.) If "Yes" in either column, furnish all information below in that column. Also furnish the combined information called for in column C for both husband and wife if joint return, both 65 or over, even if only one answered "Yes" in column A or B.

	A ☐ Yes ☐ No	B ☐ Yes ☐ No	C Alternative Computation (Combined information of husband and wife if joint return and both 65 or over)
1 Maximum amount of retirement income for credit computation	$1,524 00	$1,524 00	$2,286 00
2 Deduct: (a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income			
(b) Earned income received (does not apply to persons 72 or over):			R
(1) If you are under 62, enter amount in excess of $900			
(2) If you are 62 or over but under 72, enter amount determined as follows: If $1,200 or less, enter zero; If over $1,200 but not over $1,700, enter ½ of amount over $1,200; or if over $1,700, enter excess over $1,450			
3 Total of lines 2(a) and 2(b)			
4 Balance (subtract line 3 from line 1) If column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, do not file this schedule.			
5 Retirement income: (a) If you are under 65: Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included on Form 1040, line 18			
(b) If you are 65 or older: Enter total of pensions and annuities, interest and dividends included on Form 1040, line 18, and gross rents from Schedule E, Part II, column (b). Also include your share of gross rents from partnerships and your proportionate share of taxable rents from estates and trusts			
6 Line 4 or line 5, whichever is smaller			
7 (a) Total (add amounts on line 6, columns A and B)			
(b) Amount from line 6, column C, if applicable			
8 Tentative credit. Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater			
9 Amount of tax shown on Form 1040, line 19			
10 Retirement income credit. Enter here and on Form 1040, line 51, the amount on line 8 or line 9, whichever is smaller. **Note:** If you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and complete lines 11, 12, and 13, below			
11 Credit for foreign taxes or tax free covenant bonds			
12 Subtract line 11 from line 9 (if less than zero, enter zero)			
13 Retirement income credit. Enter here and on Form 1040, line 51, the amount on line 8 or line 12 whichever is smaller			

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SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file on Form 1065.
► Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Social security number

A Principal business activity (See separate instructions) ....; product ....
(For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name .... C Employer Identification Number ....

D Business address .... (ZIP code)

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories?
☐ YES ☐ NO. If "Yes," attach explanation.

G Were you required to file Forms 1096 and 1099 or 1087 for the calendar year 1971? (See "Item G" in separate instructions for Schedule C.)
☐ YES ☐ NO. If "Yes," where were they filed? ►

1 Gross receipts or gross sales $.... Less: Returns and allowances $....		$....
2 Inventory at beginning of year (if different from last year's closing inventory attach explanation)		
3 Merchandise purchased $.... less cost of any items withdrawn from business for personal use $....		
4 Cost of labor (do not include salary paid to yourself)		
5 Material and supplies		
6 Other costs (explain in Schedule C–1)		
7 Total of lines 2 through 6		
8 Inventory at end of this year		
9 Cost of goods sold and/or operations (subtract line 8 from line 7)		
10 Gross profit (subtract line 9 from line 1)		
OTHER BUSINESS DEDUCTIONS		
11 Depreciation (explain in Schedule C–2)		
12 Taxes on business and business property (explain in Schedule C–1)		
13 Rent on business property		
14 Repairs (explain in Schedule C–1)		
15 Salaries and wages not included on line 4 (exclude any paid to yourself)		
16 Insurance		
17 Legal and professional fees		
18 Commissions		
19 Amortization (attach statement)		
20 (a) Pension and profit-sharing plans (See Instructions)		
(b) Employee benefit programs (See Instructions)		
21 Interest on business indebtedness		
22 Bad debts arising from sales or services		
23 Depletion		
24 Other business expenses (explain in Schedule C–1)		
25 Total of lines 11 through 24		
26 Net profit (or loss) (subtract line 25 from line 10). Enter here and on line 34, Form 1040. ALSO enter on Schedule SE, Part I, line 1		

SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

C

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$....			$....

16—01358-1

Schedule C (Form 1040) 1971 Page 2

CONTINUATION OF SCHEDULE C–1. EXPLANATION OF LINES 6, 12, 14, AND 24

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
27 Total additional first-year depreciation (do not include in items below) →						
28 Depreciation from Form 4832						
29 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
30 Totals						
31 Less: Amount of depreciation claimed elsewhere in Schedule C						
32 Balance—Enter here and on page 1, line 11						

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
33 Under Rev. Procs. 62–21 and 65–13						
34 Depreciation from Form 4832						
35 Other						

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than $10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO

(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employer or family vacations not reported on Form W–2? ☐ YES ☐ NO

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report your share of both the distributed and undistributed current taxable income as ordinary income in Part III, Schedule E, except that portion reportable in separate Schedule D as a long-term capital gain. Neither type of income is eligible for the dividends exclusion. A shareholder claiming a deduction for a net operating loss must attach to his return a computation of the adjusted basis of his stock in the corporation and the adjusted basis of any indebtedness of the corporation to him. See sections 1374, 1376, and related regulations for limitation on deduction and required adjustments. Include your share of items of tax preference on Form 4625.

Depreciation

You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or of property held for the production of income. The allowance is not allowed for stock in trade, inventories, land and personal assets. See **Form 4562** for information on depreciation methods, special rules; limitations on accelerated depreciation for new and used section 1250 (real) property; election to compute depreciation deduction for rehabilitation expenditures incurred for low-income rental housing under the straight line method using a useful life of 60 months and no salvage value; etc.

New Depreciation Rules.—New depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

Instructions for Schedule R (Form 1040)

Retirement Income Credit

You may qualify for this credit, which is generally 15 percent of retirement income, if you received earned income in excess of $600 in each of any 10 not necessarily consecutive calendar years before the beginning of your taxable year.

The maximum amount allowed any individual as a credit against his income tax is $228.60 (15% × $1,524). The maximum allowable credit on a joint return where both husband and wife show $1,524 on line 6, columns A and B, is $457.20.

Alternative Computation.—The maximum allowable credit on a joint return where both husband and wife are 65 years of age or over, but who would otherwise be limited to $228.60 as a credit because either the husband or wife did not have earned income in excess of $600 in each of any 10 prior calendar years, can be $342.90 (15% × $2,286). If you meet these requirements, also complete the Alternative Computation, in column C, to determine which computation results in the larger credit.

The term "earned income" means wages, salaries, professional fees, etc., received as compensation for personal services rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services you rendered, not in excess of 30 percent of your share of the net profits of the business, shall be considered as earned income.

Both husband and wife may take the retirement income credit if both qualify and both have retirement income. If you are a surviving widow or widower and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine his (her) earned income with yours to determine if you qualify for the credit.

Retirement income for the purpose of the credit means—

(a) If you are not 65 before the end of your taxable year, only the income you received from pensions and annuities under a public retirement system (one established by the Federal government, a State, county, city, etc.) which you included in income in your return.

Disability annuities received by Federal employees prior to normal retirement age that exceed the sick pay exclusion do not qualify as retirement income.

(b) If you are 65 or over before the end of your taxable year, the income from pensions, annuities, interest, rents and dividends included in gross income in your return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the Alternative Computation, the amount of the retirement income you use for the credit computation may not exceed $1,524 reduced by:

(a) Any amount you received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts (but not supplemental annuities) and other tax-exempt pensions or annuities. Show in line 2(a) the gross amount of social security benefits before deduction of any amounts withheld to pay medicare insurance premiums. This reduction does not include (1) that part of a pension or annuity that you excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts you excluded from income received as compensation for injury or sickness or under accident or health plans; and

(b) Certain adjustments for earned income.

Married Residents of Community Property States.—Allocate equally retirement income, earned income, or nontaxable pensions and annuities that are community income, to determine the extent to which each spouse is entitled to the retirement income credit. This equal allocation of community income rule also applies for determining whether you and your spouse received earned income in excess of $600 in each of any 10 calendar years before 1971.

In computing the retirement income credit, your spouse if under 65, will consider half of your pension from a public retirement system as retirement income. However, your spouse if under 65, cannot consider her (his) half share or rents, dividends, interest, or annuities as retirement income, even though you consider your half share of that income as retirement income because you are 65 or older. For additional information obtain **Publication 524,** Retirement Income and Retirement Income Credit and **Publication 555,** Community Property and the Federal Income Tax, from an Internal Revenue Service office.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C and enter the net profit (loss) on Form 1040, line 34. If you had more than one business, or if husband and wife had separate businesses, a Schedule C must be completed for each business. Farmers should use Schedule F.

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See Schedule SE. If you filed Form 4029, Application for Exemption from Tax on Self-employment Income and Waiver of Benefits, do not file Schedule SE. Instead write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, if only half of a businessman's car usage is for business, he can deduct only half its operating expenses.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—Your return must be on the "cash method" unless you keep books of account. Otherwise, you may use the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You may use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw upon at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounts for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or serv-

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.
► If rental income, see instruction C before using this schedule.

1971

Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

	a Description	b Amount received	c Cost or other basis
1 Livestock		$	$
2 Other items			
3 Totals		$	$
4 Profit (or loss), subtract line 3, column c from line 3, column b ►			$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

	Kind	Quantity	Amount
5 Cattle			
6 Calves			
7 Sheep			
8 Swine			
9 Poultry			
10 Dairy products			
11 Eggs			
12 Wool			
13 Cotton			
14 Tobacco			
15 Vegetables			
16 Grain			
17 Fruits and nuts			
18 Other (specify)			

OTHER FARM INCOME

19 Machine work	
20 Patronage dividends	
21 Per unit retains	
22 Agricultural program payments: (1) Cash	
(2) Materials and services	
23 Commodity Credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify)	
27 Add lines 5 through 26	$
28 Gross profit *(add lines 4 and 27) ►	$

52 Net farm profit (or loss) (subtract line 51 from line 28) Enter here and on line 38, Form 1040 **ALSO** enter on Schedule SE, Part II, line 4a ► $

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 (a) Pension and profit sharing plans (See Instructions)	
(b) Employee benefit programs (See Instructions)	
48 Other (specify)	
49 Add lines 29 through 48 ►	$
50 Depreciation (from line 56, Part III) ►	
51 Total deductions. Add lines 49 and 50 ►	$

* Use amount on line 28 for optional method of computing net earnings from self employment. (See line 6, Part II, Schedule SE)

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Schedule F (Form 1040) 1971 Page 2

Part III Depreciation

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: For new depreciation rules, see Form 4832 (Revised). Form 4832 (Revised) also explains the effect the new rules have on guideline lives under Rev. Procs. 62–21 and 65–13. Taxpayers using these lives: Make no entry in column b, enter amounts in column c for assets held at end of year, and enter accumulated depreciation at end of year in column d. You may (1) group depreciable assets in accordance with the categories shown below, or (2) continue to list your assets in the same manner as in prior years. If you need more space, use Form 4562.

a Group and guideline class or description of property	b Date acquired	c Cost or other basis	d Depreciation allowed or allowable in prior years	e Method of computing depreciation	f Life or rate	g Depreciation for this year
53 Total additional first-year depreciation (do not include in items below) ►						
54 Depreciation from Form 4832						
55 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
56 Totals ►			Enter here and in Part II, line 50 ►			

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
a. Under Rev. Procs. 62–21 and 65–13						
b. Depreciation from Form 4832						
c. Other						

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year: Quantity	On hand at beginning of year: Inventory value	Purchased during year: Quantity	Purchased during year: Amount paid	Raised during year: Quantity	Consumed or lost during year: Quantity	Sold during year: Quantity	Sold during year: Amount received	On hand at end of year: Quantity	On hand at end of year: Inventory value
		$		$				$		$
57 Totals (enter here and in Part V below)		$ (Enter on line 67)		$ (Enter on line 68)				$ (Enter on line 59)		$ (Enter on line 58)

Part V Summary of Income and Deductions—Accrual Method

58 Inventory of livestock, crops, and products at end of year		$
59 Sales of livestock, crops, and products during year		
60 Agricultural program payments: (1) Cash		
(2) Materials and services		
61 Commodity Credit loans under election (or forfeited)		
62 Federal gasoline tax credit		
63 State gasoline tax refund		
64 Other farm income (specify)		
65 Add lines 59 through 64		
66 Total (add lines 58 and 65)		$
67 Inventory of livestock, crops, and products at beginning of year	$	
68 Cost of livestock and products purchased during year		
69 Gross profits *(subtract the sum of lines 67 and 68 from line 66)		$
70 Total deductions from line 51, Part II, page 1		$
71 Net farm profit (or loss) (subtract line 70 from line 69). Enter here and on line 38, Form 1040. **ALSO** enter on Schedule SE, Part II, line 4a		$

* Use amount on line 69 for optional method of computing net earnings from self-employment. (See line 6, Part II, Schedule SE.)

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ice. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use home address as business address unless business is actually conducted from home. Use street address rather than box number.

Item G—Information Returns.—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information see instructions on Form 1096.

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, including finance reserve income, discounts received, sale of scrap, bad debt recoveries, interest, etc.

Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1968, 1969, 1970, and 1971 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

Cost of Goods Sold

Lines 2–9.—If you are engaged in a trade or business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year to reflect the gross profits correctly. The method adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington, D.C. 20224. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to effect a change.

Other Business Deductions

Line 11—Depreciation.—You may deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business. The allowance is not allowed for stock in trade, inventories, land and personal assets.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 14 the total amount of repairs from Form 4832.

Line 19—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, and certain coal mine safety equipment, see Code sections 169, 174, 177, 184, 185, and 187 respectively.

Retirement Plans, etc. (other than contributions made on your behalf).

Line 20a.—The amount contributed to a pension or profit-sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 20a and attach Form 2950SE.

Line 20b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 20a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Line 22—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that have been included in income and definitely ascertained to be worthless; or a reasonable amount that has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 23—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 24—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 Instructions for optional method of computing deductible automobile expenses.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

Expense Account Information.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should maintain records to substantiate entertainment expenditures.

Instructions for Schedule F (Form 1040)

A. Cash Receipts and Disbursements Method

Include in income (a) cash and the value of merchandise or other property received from the sale of livestock and produce raised during the taxable year or prior years, (b) profits received from the sale of any livestock and other items purchased, and (c) income received from all other sources. Expenses will be the amounts paid during the taxable year, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if the taxpayer establishes that it is his practice to report income from such crops in a following taxable year. For further information, contact any Internal Revenue Service office, or refer to **Publication 225, Farmer's Tax Guide.**

B. Accrual Method

The gross profits are computed as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during the year, whether paid or not. You may value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or use other methods. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, but you did not materially participate in the operation of the farm, report such income on Schedule E, or Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax). If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Report crop shares received only for the year in which they are reduced to money or its equivalent.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A, above).

Also include in farm income (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Nonqualified per-unit retain certificates and patronage dividends received in the form of nonqualified written notices of allocation are not includible in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Losses you incurred upon the redemption of qualified written notices of allocation are ordinary losses deductible in the year of redemption provided you acquired the qualified written notices of allocation in the ordinary course of your trade or business.

Patronage dividends received on purchase of capital assets or depreciable property used in farming are not includible in income, but the purchase price of such items must be reduced accordingly. Patronage dividends you received on nonbusiness purchases are not includible in income.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you have filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" in the bottom margin on the back of Form 1040.

Federal Gasoline Tax Credit.—If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1970. If you use the "accrual method," enter in Part V, line 62 any Federal gasoline tax you claim as a credit on Form 1040 for 1971.

Agricultural Program Payments.

In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If benefits were received in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans Forfeited (or Under Election).

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Labor Hired.—You may deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons engaged in household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You may deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.—You may deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement may not deduct as rent the value of the crop, but may deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—May be either capitalized or deducted as an expense

Taxes.—You may deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You may deduct certain expenditures (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made) for soil or water conservation and the prevention of erosion if the expenditures are in respect of land you use.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land), but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so by claiming the deduction on your return for the first taxable year for which the expenditures are paid; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to treat the expenditures as deductions, you must continue to do so in all future taxable years unless you secure consent to change from the District Director.

Retirement Plans, etc. (Other than contributions made on your behalf).

Line 47a.—The amount contributed to a pension or profit sharing plan for the taxable year shall constitute the deduction being claimed on this line. Attach Form 2950 in accordance with the instructions for Form 2950. If the plan includes you as a self-employed individual, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 44, instead of on line 47a and attach Form 2950SE.

Line 47b.—Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 47a. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

Automobile Expenses, Special Rule.—See page 7 of Form 1040 instructions for optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, etc.

You may deduct expenditures for clearing land to make it suitable for farming. This deduction is limited to 25 percent of taxable income from farming, or $5,000, whichever is lesser.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised and lost by death is not deductible. For animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses attributable to the planting, cultivation, maintenance, or development of any citrus and almond grove, (or part thereof), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. Treat the portion of a citrus and almond grove planted in one taxable year separately from the portion of the grove planted in another taxable year. Do not apply the rule for capitalization of such expenses to expenses attributable to a citrus and almond grove which was (a) replanted after having been lost or damaged by reason of freeze, disease, drought, pests or casualty, or (b) planted or replanted prior to December 30, 1969 in the case of a citrus grove; or, December 30, 1970, in the case of an almond grove.

Depreciation.—You may deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In computing depreciation do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You may claim depreciation on livestock not included in your inventory of livestock purchased or raised for sale if it was acquired for work, breeding, sport, or dairy purposes.

New Depreciation Rules.—New Depreciation rules are in effect for 1971. Persons using Rev. Procs. 62–21, 65–13, or 71–25 should see Form 4832 (Revised) and Publication 534, Tax Information on Depreciation, for details. Form 4832 (Revised) should be used for making the election and determining your depreciation deduction under the new rules.

If you use depreciation rules other than the rules provided for on Form 4832 (Revised), you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Net Operating Loss Deduction.—Enter as a "minus" figure on Form 1040, line 39(e).

Additional Information Available.—You may obtain **Publication 225, Farmer's Tax Guide,** free from your county agricultural agent or an Internal Revenue Service office.

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

► Each self-employed person must file a Schedule SE.
► Attach to Form 1040.

1971

► If you had wages, including tips, of $7,800 or more that were subject to social security taxes, do not fill in this page.
► If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.

Important.—The self-employment income reported below will be credited to your social security record and used in figuring social security benefits.

Name of self-employed person (as shown on social security card) | Social security number of self-employed person

Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) ►

Part I Computation of Net Earnings from BUSINESS Self-Employment (other than farming)

1 Net profit (or loss) shown in Schedule C (Form 1040), line 26. (Enter combined amount if more than one business.)
2 Net income (or loss) from excluded services or sources included on line 1
Specify excluded services or sources
3 Net earnings (or loss) from business self-employment (Subtract line 2 from line 1, and enter here and on line 8(a), Part III below.)

Part II Computation of Net Earnings from FARM Self-Employment

SE

A farmer may elect to compute net farm earnings using the OPTIONAL METHOD (line 6, below) INSTEAD OF THE REGULAR METHOD (line 5, below) if his gross profits are: (1) $2,400 or less, or (2) more than $2,400 and net profits are less than $1,600. If your gross profits from farming are not more than $2,400 and you elect to use the optional method, you need not complete lines 4 and 5.

Computation under Regular Method

4 Net farm profit (or loss) from:
(a) Schedule F, line 52 (cash method), or line 71 (accrual method)
(b) Farm partnerships
5 Net earnings from self-employment from farming. Add lines 4(a) and (b)

Computation under Optional Method

6 If gross profits from farming are:*
(a) Not more than $2,400, enter two thirds of the gross profits
(b) More than $2,400 and the net farm profit is less than $1,600, enter $1,600

*Note.—*Gross profits from farming are the total of the gross profits from Schedule F, line 28 (cash method), or line 69 (accrual method), plus the distributive share of gross profit from farm partnerships as explained in instructions for Schedule SE.*

7 Enter here and on line 8(b), Part III, below, the amount on line 5 (or line 6, if you use the optional method)

Part III Computation of Social Security Self-Employment Tax

8 Net earnings (or loss) from self-employment—
(a) From business (other than farming) from line 3, Part I, above
(b) From farming (from line 7, Part II, above)
(c) From partnerships, joint ventures, etc. (other than farming)
(d) From service as a minister, member of a religious order, or a Christian Science practitioner. If you filed Form 4361, check here ☐ and enter zero on this line
(e) From service with a foreign government or international organization
(f) Other (director's fees, etc.). Specify
9 Total net earnings (or loss) from self-employment reported on line 8
(If line 9 is less than $400, you are not subject to self-employment tax. Do not fill in rest of page.)
10 The largest amount of combined wages and self-employment earnings subject to social security tax is — $7,800 00
11 (a) Total "FICA" wages as indicated on Form W–2
(b) Unreported tips, if any, subject to FICA tax from Form 4137, line 9
(c) Total of lines 11(a) and 11(b)
12 Balance (subtract line 11(c) from line 10)
13 Self-employment income—line 9 or 12, whichever is smaller
14 If line 13 is $7,800, enter $585.00; if less, multiply the amount on line 13 by .075
15 Railroad employee's and railroad employee representative's adjustment for hospital insurance benefits tax from Form 4469
16 Self-employment tax (subtract line 15 from line 14). Enter here and on Form 1040, line 55

Instructions

Schedule SE provides the Social Security Administration with information on self-employment income necessary for computing benefits under the social security program. You must pay self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account, enter your name and social security number on Schedule SE exactly as they are shown on your social security card.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are now subject to self-employment tax, but may, under certain conditions, request to exempt their income from service as a minister, member or practitioner by filing Form 4361. If you filed Form 4361, write "Exempt Form 4361" in the bottom margin on the back of Form 1040. Forms, schedules and publications may be obtained from your local Internal Revenue Service office. If you previously filed an effective waiver certificate, Form 2031, to pay self-employment tax, you may not now file for an exemption. **See Publication 484,** Social Security for Clergymen.

Ministers and members of religious orders must include in their earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage and the value of meals and lodging furnished them for the convenience of their employers.

Members of certain religious faiths.—If you have conscientious objections to social security insurance by virtue of your adherence to the established teachings of a recognized religious sect of which you are a member, you may file Form 4029 to obtain exemption from self-employment tax. If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt-Form 4029" in the bottom margin on the back of Form 1040.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. Report income from such employment on line 8(e), Part III, Schedule SE.

Fee basis State or local government employees.—Fees received for functions and services performed by these employees (including public officers who in such capacity are employees) are subject to self-employment tax if their functions and services are performed in positions which are (1) compensated solely on a fee basis; and (2) not covered under a Federal-State social security coverage agreement. If you filed Form 4415, write, "Exempt-Form 4415" in the bottom margin on the back of Form 1040.

Exclusions

In figuring net earnings from self-employment, do not take into account income (or loss) from the following sources, or any resultant deductions. Use Part I, line 2 to exclude any such amounts reported in separate Schedule C that should not be taken into account in figuring your self-employment income. Exclude from Part II, line 5, any item of income or expense that is not included in the computation of net earnings from farm self-employment and attach an explanation.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as: (a) a public official (except as noted above); (b) an employee or employee representative under the railroad retirement system; or (c) an employee (except as indicated above).

Note.—*Income of an employee 18 or over from the sale of newspapers or magazines to an ultimate consumer is subject to self-employment tax if the income consists of retained profits from such sales.*

Certain payments to retired partners.—Income received by a retired partner under a written partnership plan that provides for life-long periodic retirement payments if the retired partner has no interest in the partnership (except for the right to the retirement payments) and did not perform services for the partnership during the year.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. These include cash and crop shares received from a tenant or sharefarmer. Report these amounts in Schedule E, Part II. However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on Schedules F and SE.

The following does not constitute real estate rentals: payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps or homes, or space in parking lots, warehouses, or storage garages. They must be included in determining net earnings from self-employment.

Dividends and interest.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidence of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or its political subdivisions, unless received in the course of a trade or business as a dealer in stocks or securities.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which section 631 of the Internal Revenue Code is applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if that property is neither (1) stock in trade or other property of a kind which would properly be includible in inventory if on hand at the close of the taxable year; nor (2) property held primarily for sale to customers in the ordinary course of the trade or business.

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be included as a "minus" figure on Form 1040, line 39(e).

More Than One Trade or Business

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades and businesses. Thus, a loss sustained in one trade or business will reduce the income from another trade or business. In such cases, use both Schedule F and Schedule C to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on Schedule SE.

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Joint Returns

For a joint return, show the name of the one with self-employment income on Schedule SE. If both husband and wife have self-employment income, each must file a separate Schedule SE. However, include the total of profits (or losses) from all businesses on Form 1040, line 34 or 38, whichever is applicable, and enter the combined self-employment tax on Form 1040, line 55.

Community Income

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business, including farming, is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the operation. In that case, all such income is considered the wife's. (See "Partnerships" below.)

If separate returns are filed, Schedules C and SE or Schedules F and SE must be attached to the return of the one with self-employment income. Community income included on such schedules must be allocated for income tax purposes on the basis of the community property laws.

Partnerships

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership, including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband), even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, as in other partnerships, the distributive share of each must be entered as partnership income in Schedule E, Part III, for income tax purposes, and in Schedule SE, Part II, line 4(b), for self-employment tax purposes. (Report nonfarm partnership income in Part III, line 8(c), for social security purposes.)

Note.—*If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment.*

Optional Method for Computing Net Earnings From Farm Self-Employment

If a farmer's gross profits for the year from farming are not more than $2,400, he may report two-thirds of his gross profits from farming instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than $2,400, and his actual net earnings from farm self-employment are less than $1,600, he may report $1,600. For the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits, after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds from them, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedule F for income tax purposes and on Schedule SE for self employment tax purposes.

(E) 13 5960203

SCHEDULE G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging

▶ See instructions on pages 3 and 4.
▶ Attach to Form 1040.

1971

Name(s) as shown on Form 1040 | Your social security number

Taxable Income and Adjustments

	(a) Computation year 1971	(b) 1st preceding base period year 1970	(c) 2d preceding base period year 1969	(d) 3d preceding base period year 1968	(e) 4th preceding base period year 1967
1 Taxable income (see instruction 1)					
2 Income earned outside of the United States or within U.S. possessions and excluded under sections 911 and 931					
3 Excess community income and certain amounts received by owner-employees subject to a penalty under section 72(m)(5). See instruction 3					
4 Accumulation distributions subject to section 668(a)					
5 Adjusted taxable income or base period income. (Line 1 plus line 2, less lines 3 and 4). If less than zero, enter zero					

Computation of Averagable Income

6 Adjusted taxable income from line 5, column (a)

7 30% of the sum of line 5, columns (b), (c), (d), and (e)

8 Averagable income (line 6 less line 7)

Complete the remaining parts of this form only if line 8 is more than $3,000. If $3,000 or less, you do not qualify for income averaging. Do not fill in rest of form. G

Computation of Tax

9 Amount from line 7

10 20% of line 8

11 Total (add lines 9 and 10)

12 Amount from line 3, column (a), less any income subject to a penalty under section 72(m)(5) which was included in line 3

13 Total (add lines 11 and 12)

14 Tax on amount on line 13

15 Tax on amount on line 11

16 Tax on amount on line 9

17 Difference (line 15 less line 16)

18 Multiply the amount on line 17 by 4

19 Total (add lines 14 and 18)

20 Tax on income subject to the penalty under section 72(m)(5) which was included in line 3

21 Tax on accumulation distributions subject to section 668(a)

22 Tax (add lines 19, 20 and 21). Enter here and on Form 1040, line 19. Also check Schedule G box on Form 1040, line 19

Computations on this page are not needed unless line 18, Form 1040 for 1971 is under $10,000 or you used the optional tax tables for 1970, 1969, 1968 or 1967.

Computation of Standard Deduction for 1971 if Adjusted Gross Income is Under $10,000

1 Enter 13% of line 18, Form 1040 (limited to $750 if married filing separately)

2 Enter $1,050 ($525 if married filing separately)

3 Standard deduction. Enter line 1 or 2 whichever is greater. (If married filing separately choose either line 1 or line 2. **Note:** If one spouse uses the percentage standard deduction (line 1) both must use it.)

Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables

1 Enter 10% of line 18, Form 1040 (1970), but not more than $500 if you were married and filed separately. (If you were married and filed separately, complete only line 2 or line 3, whichever is applicable. All other filers complete only lines 4 through 14.)

2 If you used the low income allowance, enter the sum of $100 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $500. 1970 standard deduction

3 If you used the percentage standard deduction, enter amount from line 1, 1970 standard deduction

4 Basic allowance. Enter the sum of $200 plus $100 for each exemption claimed on line 11, Form 1040 (1970), but not more than $1,000

Computation of additional allowance:

5 Limitation $900.00

6 Enter $100 for each exemption claimed on line 11, Form 1040 (1970)

7 Enter amount from line 18, Form 1040 (1970)

8 Enter the sum of $1,100 plus $625 for each exemption claimed on line 11, Form 1040 (1970)

9 Subtract line 8 from line 7. If less than zero, enter zero

10 Enter one-half of amount on line 9

11 Add lines 6 and 10

12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero

13 Low income allowance. Add lines 4 and 12

14 Standard deduction. Enter amount from line 1 or line 13, whichever is greater

Computation of Standard Deduction for a Base Year Prior to 1970 if You Used the Optional Tax Tables

If you were married and filed a separate return, complete only line 4 or line 5, whichever is applicable. All other filers complete only lines 1, 2, and 3.

1 Enter 10% of adjusted gross income

2 Enter $200 plus $100 for each exemption claimed but not more than $1,000.

3 Standard deduction. Enter amount on line 1 or line 2 whichever is greater

Married persons who filed separate returns:

4 Standard deduction if you used the 10 percent standard deduction. Enter 10% of adjusted gross income

5 Standard deduction if you used the minimum standard deduction. Enter $100 plus $100 for each exemption claimed but not more than $500

Use this space for additional information such as determining base period income in accordance with General Instruction C or itemizing of line 3, page 1, etc.

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1971 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1971 income which exceeds 30 percent of the sum of your four prior years (1967–1970) income is taxed, in effect, by averaging that excess over the five-year period (1967–1971). Basically, the taxable income for each year is the figure utilized. However, since accumulation distributions subject to section 668(a) and certain other items of income described in instruction 3 are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1971, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) Citizenship or residence requirement.—You must have been a citizen or resident of the United States throughout 1971. A nonresident alien at any time during the five taxable year period ending with 1971 is not eligible.

(2) Support requirement.—You must have furnished at least 50 percent of your own support for each of the years 1967 through 1970. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see page 5 of the Form 1040 Instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1971 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income for 1971 (line 5, column (a)) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1971, or

(3) You file a joint return for 1971 and not more than 25 percent of the aggregate adjusted gross income (Form 1040, line 18) is attributable to you.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form 4563).

(2) Use tax tables 1–13 in the Form 1040 Instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employees' trust.

(4) Avail yourself of the advantages of alternative tax on capital gain under section 1201(b).

(5) Avail yourself of the advantages of the maximum tax rate on earned income.

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1967–1970) must be determined in a manner consistent with your return for 1971. If you make a separate return for 1971, you must determine your separate base period income for each of your base period years. If a husband and wife make a joint return for 1971, they must determine the sum of their separate base period incomes for each base period year. Thus, if you and your wife make a joint return for 1971 and were married and made joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for that year. If you make a return for 1971 as a surviving widow(er) (under section 2(a)), your base period income for each of the base period years (1967–1970) is the sum of your base period income and that of your deceased husband (wife) for each such year. If a husband and wife married in 1971 and make a joint return for 1971, and neither person was married from 1967 through 1970, their base period incomes for each of those years is the sum of the husband's separate base period income and that of his wife for each such year.

In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you were married for 1971 and made a joint return with your wife (husband), but had a different wife (husband) for 1971 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts:

(1) The amount of your adjusted separate income and deductions for the base period year.

(2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for that base period year.

However, if you and your wife file separate returns for 1971, a third computation is necessary. Your separate base period income will be the largest of the amounts determined under (1) and (2) above and:

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deductions of your wife (husband) for 1971 for that base period year.

The amount of your separate income and deductions for a base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting from multiplying the amount of such deductions allowable on the joint return by a fraction whose numerator is your adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions allowable in computing taxable income are allowable to the one to whom such income is attributable. See specific instruction 1 on adjusted gross income.

In computing your separate base period income when community property laws are applicable, you must take into account all of the earned income you earned, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must determine your separate base period income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating such computation follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the benefits of income averaging for the taxable year 1971 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1967. H was unmarried for 1967. H and W compute their base period income for 1967 in the following manner:

	A & W (Joint Return)	A	W	H
Salary	$16,000	$11,500	$4,500	$3,000
Dividends	2,000	500	1,500	1,000
Adjusted Gross Income	$18,000	$12,000	$6,000	$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions)	$14,400	$9,600	$4,800	$2,400

(1) $\frac{6000 \text{ (W's separate adjusted gross income)}}{18000 \text{ (A and W's adjusted gross income from joint return)}} \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) $= 1200$

Method No. 1 — W's separate income and deductions $4,800

Method No. 2 — W and A's taxable income from joint return, $14,400×50 percent $7,200

W's separate base period income is $7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) for 1967 is $9,600 (H's separate base period income of $2,400 (unmarried in 1967) plus W's separate base period income of $7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on the form.

Taxable Income and Adjustments

1 Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1970–71)—line 50
(b) Schedule T (1969)—line 5
(c) Form 1040 (1967–68)—line 11d, page 1
(d) Form 1040A (1967–68)—line 5, page 4 | Tax Computation Schedule Form 1040A Instructions

For any year for which you use the tax tables to compute your tax, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below), the standard deduction and $600 ($625 for 1970—$675 for 1971) multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1970–71)—line 18
(b) Form 1040 (1969)—line 15c
(c) Form 1040 (1967–68)—line 9, page 1
(d) Form 1040A (1967–68)—item 7, page 1

See page 2 for computation schedules you can use to figure the standard deduction if line 18, Form 1040 for 1971 is under $10,000 or if you used the optional tax tables for 1970, 1969, 1968, or 1967.

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1966, or were not single for all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2 Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1971 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3 Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1971, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of H	W	Total
Community Earned Income	$40,000	$20,000	$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services ($40,000) exceeds 50 percent of the aggregate community earned income ($30,000).

(2) W filing a separate return must include in the total for this line $10,000, the excess of the community earned income reportable by her ($30,000) over the amount of community earned income attributable to her services ($20,000).

(b) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Computation of Tax

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040.

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Form **4136**

Department of the Treasury
Internal Revenue Service

Computation of Credit for Federal Tax on Gasoline, Special Fuels, and Lubricating Oil

Attach this form to your income tax return for calendar year 1971

or other taxable year beginning . . . . . , 1971, ending . 19

1971

Name (as shown on page 1 of your income tax return) | Identifying number

Part I — Gasoline, Diesel Fuel and Special Motor Fuels; Lubricating Oil [4]

Type of Use	Number of Gallons Used (A)	Rate of Tax (B)	Column (A) Multiplied by Column (B) (C)	Number of Gallons Used (D)	Rate of Tax (E)	Column (D) Multiplied by Column (E) (F)
1 Nonhighway:						
a. Farm (for farming purposes)		.02 [1] / .04 [1]	$		.06	$
b. Motorboat		.02			.06	
c. Other (specify)		.02 [1] / .04 [1]			.06	
2 Local transit system [2]		.02				
3 Totals			$			$

Part II — Aviation Fuels

Type of Use	Fuels Other Than Gasoline (Example, Jet Fuel) Number of Gallons Used (A)	Gasoline [4] Number of Gallons Used (B)	Rate of Tax (C)	Column (A) or (B) Multiplied by Column (C) (D)
4 a. Farm (for farming purposes)			.07	$
			.04	
			.07 [5]	
b. Aviation (other than noncommercial as defined in Instruction F.4.(c))			04	
			.07 [5]	
			07	
5 Total				$

6 Total income tax credit claimed (sum of line 3, columns (C) and (F) and line 5, column (D)) . $

[1] For gasoline, the 4-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, depending on the rate paid.

[2] For gasoline, the 2-cent rate applies. For diesel and special fuels, use the 2-cent or 4-cent rate, depending on the rate paid.

[3] Attach a statement with the information required under section 6421 of the Internal Revenue Code and its Regulations. List qualifying "lubricating oil" (see instruction D) in line 1c, column (D).

[4] Lubricating oil used in aircraft should be listed on line 1c, column (D).

[5] The 7-cent rate applies only if the additional retailers tax of 3 cents was paid at the time of purchase.

Instructions

A. Who May File.—Any individual, estate, trust, or corporation, including a small business corporation, claiming credit for Federal excise tax on the number of gallons of gasoline, special fuels, and lubricating oil used must file this form. It should be attached to the income tax return.

Partnerships are not required to file this form because the credit for Federal excise tax on gasoline, special fuels, and lubricating oil used is claimed by the partners. However, partnerships must attach a statement to their returns, Form 1065, showing the allocation to the partners of the number of gallons of gasoline, special fuels, and lubricating oil used by type of use as shown above.

Special refund provisions are available if the credit for any of the first three quarters of your taxable year amounts to $1,000 or more. (See Instruction C.)

B. Time for Filing a Claim for Credit.—An income tax credit will be allowed if claimed within the time prescribed by law for filing a claim for credit or refund of overpayment of income tax for such taxable years.

C. Quarterly Tax Refund of $1,000 or More.—For any of the first three quarters of your taxable year, a claim, Form 843, may be filed for refund of tax of $1,000 or more for: (a) gasoline used (except, on the farm for farming purposes), (b) lubricating oil used, or (c) special fuels used (except, on the farm for farming purposes) during a calendar quarter. However, no claim will be allowed unless filed on or before the last day of the following quarter. A claim for gasoline, special fuels, and lubricating oil should provide separate computations as in the format shown above. (If you prefer, you may use the above schedule instead of your own statement to show the separate computations.)

D. What Lubricating Oil to Include.—An income tax credit may be claimed for lubricating oil (other than cutting oils and used oil) that is used otherwise than in a highway motor vehicle. Cutting oils are those oils sold for use on metals in cutting and machining operations (including forging, drawing, rolling, shearing, punching, and stamping). Examples of uses of lubricating oil otherwise than in a highway motor vehicle are oiling plant machinery and lubricating vehicles other than highway motor vehicles, such as aircraft, bulldozers, power shovels, farm tractors, etc.

Do not include oil (a) used in a highway motor vehicle, such as a truck, even if it is operated off the highway, (b) sold free of the Federal excise tax on lubricating oil, such as transformer or insulating oil, certain motor fuel additives, crude neatsfoot oil, castor oil, or oils purchased excise-tax-free by use of an exemption certificate, or (c) for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

E. What Gasoline to Include.

1. Farm for Farming Purposes.—An income tax credit may be claimed for Federal excise tax on gasoline used for farming purposes on a farm that must be a trade or business located in the United States.

The term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farm; plantations, ranches, nurseries, ranges, greenhouses, or other similar structures used primarily for the raising of agricultural or horticultural commodities; and orchards.

Gasoline shall be treated as used for farming purposes only if used by the owner, tenant, or operator of a farm in connection with—

(a) cultivating the soil, or raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry, fur-bearing animals and wildlife. If the gasoline usage is by other than the owner, tenant, or operator of the farm (for example, a custom operator), the owner, tenant, or operator shall be treated as the user and ultimate purchaser of the gasoline.

(b) handling, drying, packing, grading, or storing any agricultural or horticultural commodity in its unmanufactured state; but only if the owner, tenant, or operator produced more than half the commodity he so treated during the period for which the claim is filed;

(c) the planting, cultivation, caring for, or cutting of trees, or the preparation (other than milling) of trees for market, incidental to farming operations; or

(d) the operation, management, conservation, improvement, or maintenance of the farm and its tools and equipment.

Do not include gasoline used (1) off the farm, such as on the highway to transport livestock, feed, crops, or equipment; (2) in processing, packaging, freezing, or canning operations; (3) for personal or other nonfarming purposes; or (4) on the farm of another person, even though used for farming purposes.

In many instances a vehicle will be used both on the farm for farming purposes and for nonfarming purposes. In such cases an allocation of the gasoline used must be made in arriving at the total gallons of gasoline used on the farm for farming purposes.

2. Nonhighway Uses.—Gasoline is regarded as having been used for a nonhighway purpose if used otherwise than as fuel in a highway vehicle which, (1) at the time of such use, is registered or required to be registered for highway use under the laws of any State or foreign country, or (2) in the case of a highway vehicle owned by the United States, is used on the highway.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

3. Local Transit Systems.—This relates to gasoline used during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. The ultimate purchaser of the gasoline may claim a credit of 2 cents for each gallon of gasoline so used. The amount to be entered as "Number of Gallons Used" on line 2, column A is determined by multiplying—

(a) the total number of gallons used in connection with the total passenger fare revenue from scheduled service during the quarter by

(b) the percentage the ultimate purchaser's commuter fare revenue was of his total passenger fare revenue, both kinds of revenue being from scheduled service during the quarter. (Note—To justify a claim for credit this percentage must be at least 60 percent.)

Commuter fare revenue means revenue attributable to fares from the transportation of persons and attributable to—(a) amounts not exceeding 60 cents paid for transportation, (b) amounts paid for commutation or season tickets for single trips of less than 30 miles, or (c) amounts paid for commutation tickets for 1 month or less.

Do not include gasoline used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

F. What Special Fuels to Include.

1. Farm for Farming Purposes.—An income tax credit may be claimed for Federal excise tax imposed on those fuels defined under paragraphs 4(a), (b), and (c), below, and which are used on a farm for farming purposes within the meaning of Instruction E.1., above.

2. Local Transit Systems.—This applies to those fuels defined under paragraphs 4(a) and (b), below, and which are used by the purchaser during any calendar quarter in vehicles while engaged in furnishing scheduled common carrier public passenger land transportation service along regular routes. (See Instruction E.3., above, to figure the "Number of gallons used.")

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

3. Nontaxable Uses.—This relates to those fuels defined under paragraphs 4(a), (b), and (c), below, and the purchaser uses for a purpose taxable at a lower rate than the purpose for which it was sold, uses for a nontaxable purpose, or resells. The purchaser may claim a credit for the tax on the sale of the fuel to him, but if he uses the fuel he must reduce that amount by the tax applicable for such use under section 4041 of the Code.

Do not include special fuels used for which a refund has been claimed on a timely filed Form 843 for any of the first three quarters of your taxable year. (See Instruction C.)

4. Definitions.

(a) Diesel Fuel.—Any liquid (other than any product taxable as gasoline under section 4081 of the Code) that is:

(i) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle, for use as a fuel in such vehicle; or

(ii) used by any person as a fuel in a diesel-powered highway vehicle unless there was a taxable sale of such liquid under (i) above.

(b) Special Motor Fuels.—These fuels are benzol, benzene, naphtha, liquefied petroleum gas, casinghead and natural gasoline, or any other liquid (other than kerosene, gas oil, or fuel oil, or any product taxable under section 4081 of the Code or paragraph 4(a) above) that is:

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat, for use as a fuel in such motor vehicle or motorboat; or

(ii) used by any person as a fuel in a motor vehicle or motorboat, unless there was a taxable sale of such liquid under (i) above.

(c) Aviation Fuel.—Any liquid (for example, jet fuel) other than any product taxable under section 4081 of the Code, on which there is imposed a tax of 7 cents a gallon, and gasoline taxable under section 4081 of the Code on which there is imposed a tax of 3 cents a gallon that is:

(i) sold by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in such aircraft in noncommercial aviation; or

(ii) used by any person as a fuel in an aircraft in noncommercial aviation, unless there was a taxable sale of such liquid under (i) above.

Noncommercial aviation means any use of an aircraft, other than use in a business of transporting persons or property for compensation or hire by air. This term also includes any use of an aircraft, in a business described in the previous sentence, which is properly allocable to any transportation exempt from the taxes imposed on the transportation of persons or property by air by reason of section 4281 or 4282 of the Code.

G. Additional Information.—Internal Revenue Service Publications 225, Farmer's Tax Guide, and 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users, are available free at your Internal Revenue Service office.

☆ U.S. GOVERNMENT PRINTING OFFICE:1971—O-416-185

E. I. 52-0859706

Form **4137**
Department of the Treasury
Internal Revenue Service

Computation of Social Security Tax on Unreported Tip Income

(Under Federal Insurance Contributions Act)
► Attach to Form 1040.

1971

Name of person who received tip income (as shown on social security card) | Social security number

Names of employers (If more space needed, list on other side)

1	Total cash tips received in 1971 (Note: Include December 1970 tips reported to your employer from January 1, 1971, through January 10, 1971. Do not include December 1971 tips reported to your employer from January 1, 1972, through January 10, 1972). See Instruction D	
2	Total cash tips reported to your employer in 1971	
3	Balance (line 1 less line 2). Enter here and include in total for line 12, Form 1040	
4	Total cash tips received but not reported to employer because less than $20 in a calendar month	
5	Balance (line 3 less line 4). Enter here and in item D below	
6	Largest amount of wages (including tips) subject to social security tax	$ 7,800 00
7	Total "F.I.C.A. Wages" shown on Form W–2. Enter here and in item E, below (include "covered" wages received as an agricultural or household employee)	
8	Balance (line 6 less line 7). If "zero," do not complete the rest of this form or Schedule U below	
9	Unreported tips subject to F.I.C.A. tax—line 5 or 8, whichever is smaller. **Enter here and give details in items A(1) through A(5) below**	
10	Multiply the amount on line 9 by 5.2 percent. Enter here and on line 58, Form 1040	

Do Not Detach

Important.—The amounts reported on the form below are for your social security record. This record is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**

SCHEDULE U
(Form 1040)
Department of the Treasury
Internal Revenue Service

U.S. Schedule of Unreported Tip Income

For crediting to your social security record

1971

Taxable tip income not reported to employer from line 9. See Instruction G. | Please Do Not Write In This Space

A
(1) Jan.–Feb.–Mar. $
(2) April–May–June
(3) July–Aug.–Sept.
(4) Oct.–Nov.–Dec.
(5) Total of lines A(1)–A(4) $

B Occupation | Social security number of person named below →

C Print or type name of person who received tip income as shown on social security card

Address (number and street)

City, State, and ZIP code

D Enter amount from line 5, if any $

E Enter amount from line 7 $

Do not write in this space
DLN–

Instructions

A. Who Must File.—If you received tips of $20 or more in any month, any part of which was not reported to your employer, you must file this form.

B. Tips Which Are Required To Be Reported to an Employer.—An employee must furnish his employer a written statement of cash tips if he receives $20 or more in tips during a calendar month. If an employee in any calendar month performs services for two or more employers and receives tips in the course of his employment for each employer, the $20 test is applied separately for cash tips received by the employee for his services for each employer and not to the total received. Tips meeting the $20 test must be reported to employers on or before the 10th day of the month following the month in which they are received.

C. Certain Tips Not Reportable on This Form.—Do not report on this form tips received in employment covered by the Railroad Retirement Tax Act, employment for State and local governmental entities, or certain nonprofit organizations not subject to F.I.C.A. tax. Contact the nearest Railroad Retirement Board office for information as to how to secure railroad retirement credit for tips not reported to railroad employers.

D. When Tips Are Taxable.—Tips timely reported to an employer on or before the 10th day of the month following the month in which they are received, are considered income to an employee in the month when reported. For example, tips received in December of 1971 which are reported to an employer between January 1, 1972, and January 10, 1972, are considered income in 1972 and would be included on the employee's 1972 Form W–2 (do not include these tips in line 1 of this form).

Tips not timely reported and/or tips not reported to an employer are considered income to an employee in the month when they are actually received. For example tips received in December of 1971 which are reported to an employer after January 10, 1972, are considered income in 1971 since they were not reported to the employer within the required time period (include these tips in line 1 of this form).

E. Payment of Tax.—Tips you reported to your employer are subject to social security (or railroad retirement) tax and income tax withholding. These taxes are collected by your employer to the extent he has wages (excluding tips) or other funds of yours available to cover such amounts. If your wages are not sufficient to cover these taxes, you may furnish your employer with the additional amounts needed. Your Form W–2 will include the tips you reported to your employer and the taxes withheld. If there were not sufficient funds to cover the F.I.C.A. (social security) or railroad retirement tax, the amount of such tax due will also be shown on your Form W–2.

F. Penalty for Failure To Report Tips.—If an employee fails to report tips received to his employer, he may be subject to a penalty equal to 50 percent of the F.I.C.A. tax due on such tips. Therefore, an employee should attach a statement to his return explaining why the tips were not reported to his employer.

G. Quarterly Breakdown of Unreported Tips.—In order that you receive proper credits to your social security record it is necessary to allocate your unreported tips subject to F.I.C.A. tax (line 9) to the calendar quarter in which the tips were received (see items A(1) through A(4) of Schedule U on the other side). Be sure you have excluded tips of less than $20 received in any one month from any one employer. Enter the word "none" for any quarter in which there were no unreported tips.

☆ U.S. GOVERNMENT PRINTING OFFICE 1971—O—418-112 36 2603 697

Form **4625**
Department of the Treasury
Internal Revenue Service

Computation of Minimum Tax

► Attach to Form 1040

For the year January 1–December 31, 1971, or other taxable year beginning , 1971, ending , 19

1971

Name(s) as shown on Form 1040 | Your social security number

1	**Items of Preference.** File this form if the total items of tax preference (line 2) is more than $15,000 even though there is no minimum tax due. If short period return, see instructions for line 3. **Caution:** See "Limitations on amounts treated as items of tax preference in certain cases" in instructions.	
	(a) Excess investment interest	
	(b) Accelerated depreciation on real property: (1) Low-income rental housing under sec. 167(k)	
	(2) Other real property	
	(c) Accelerated depreciation on personal property subject to a net lease	
	(d) Amortization of certified pollution control facilities	
	(e) Amortization of railroad rolling stock	
	(f) Stock options	
	(g) Reserves for losses on bad debts of financial institutions	
	(h) Depletion	
	(i) Capital gains	
2	Total items of tax preference (add lines 1(a) through 1(i))	
3	Exclusion. Enter $30,000. If married filing separately or "certain married individuals living apart," enter $15,000	
4	Subtract line 3 from line 2	
5	Amount from Form 1040, line 21	
6	Amount from Form 1040, line 56	
7	Tax carryover from prior year(s)	
8	Add lines 5, 6 and 7	
9	Subtract line 8 from line 4	
10	Multiply amount on line 9 by .10 and enter result	
11	Enter amount of 1971 net operating loss which is a carryover to 1972, if any (attach statement showing computation)	
12	Multiply amount on line 11 by .10 and enter result	
13	Deferred minimum tax—enter amount from line 10 or line 12, whichever is smaller	
14	Minimum Tax. Subtract line 13 from line 10	
15	Enter minimum tax deferred from prior year(s) until this year (attach statement showing computation)	
16	**Total minimum tax.** Add lines 14 and 15	
	If you had no retirement income (see Schedule R, lines 5(a) and 5(b)), omit lines 17 through 20. Enter amount from line 16 above on line 21 below.	
17	Amount from Schedule R, line 8	
18	Amount from Schedule R, line 10 or from line 13, whichever is applicable	
19	Subtract line 18 from line 17	
20	Enter amount from line 19 or line 16, whichever is smaller	
21	Subtract line 20 from line 16. Enter here and on Form 1040, line 57	

Instructions

Who Must File.—Individuals with items of tax preference in excess of $15,000 must file this form even though there is no minimum tax due. If short period return, see note in instructions for line 3.

Line 1—Items of Tax Preference

(a) Excess investment interest

Subtract net investment income from investment interest expense and enter balance

Investment interest expense means interest paid or accrued on indebtedness incurred or continued to purchase or carry property held for investment. However, interest paid or accrued on indebtedness incurred or continued in connection with the construction of property to be used in a trade or business is not to be treated as an investment interest expense.

Property subject to a net lease entered into after October 9, 1969 is property held for investment. Property is considered subject to a net lease if

(1) the sum of the deductions allowable solely by reason of sec. 162 is less than 15 percent of the rental income produced by the property, or

(2) the lessor is either guaranteed a specified return or is guaranteed in whole or in part against loss of income.

Net investment income means the excess of investment income over investment expenses

Investment income consists of the gross income from interest, dividends, rents, and royalties, net short term capital gain from investment property, and sec. 1245 and sec. 1250 gain if such income, gains, and profits are not derived from the conduct of a trade or business.

Investment expense consists of real property taxes (State and local, foreign), personal property taxes (State and local), bad debts, depreciation (actual deduction unless straight line method chosen), amortizable bond premium, expenses for production of income, and depletion (actual deduction unless cost depletion chosen) directly connected with the production of investment income

(b) Accelerated depreciation on real property

(1) Low income rental housing under sec. 167(k)

(2) Other real property

Enter on the appropriate line(s) the excess of depreciation allowable over the depreciation that would have been allowable if the straight-line method had been used. This excess must be computed on a property by property basis. **Note:** If you amortized certain rehabilitation expenditures for sec. 1250 property over a 5-year period, enter on line (b)(1) the amount by which this amortization exceeds straight-line depreciation over the normal useful life of the improvements.

(c) Accelerated depreciation on personal property subject to a net lease

Enter the excess of depreciation allowable over the depreciation that would have been allowable if the straight line method had been used. This excess must be computed on a property by property basis.

(d) Amortization of certified pollution control facilities, *and*

(e) Amortization of railroad rolling stock

For items (d) and (e) with respect to each certified pollution control facility and each unit of railroad rolling stock, enter the amount by which the amortization allowable exceeds the depreciation deduction otherwise allowable.

(f) Stock options

If you received stock subject to qualified or restricted stock options, enter amount by which the fair market value of the shares at the time of exercise exceeds the option price.

(g) Reserves for losses on bad debts of financial institutions

Enter your share of the excess of the addition to reserve for bad debts over the reasonable addition to the reserve for bad debts that would have been allowable if the bad debt reserve had been maintained for all taxable years on the basis of actual experience. See sec. 57(a)(7).

(h) Depletion

Determine any excess of deduction for depletion allowable under sec. 611 over the adjusted basis of the property at the end of the year (determined without regard to depletion deduction for the taxable year). Enter that amount here. This excess must be computed on a property by property basis.

(i) Capital gains

Enter one-half of the amount by which the net long-term capital gain exceeds the net short-term capital loss for the taxable year. (Amount from Schedule D, line 15(a). However, if capital gain distributions are reported on Form 1040, line 39(b), enter amount included on line 39(b) here.)

Limitations on amounts treated as items of tax perference in certain cases

See Income Tax Regulations sec. 1.57–4 for limitations on amounts treated as items of tax preference in certain cases. If limitations apply, attach schedule showing computation.

Partners, beneficiaries of estates and trusts, etc.

Each partner must take into account separately his distributive share of items of income and deductions which enter into the computation of items of tax preferences. If you are a partner and have elected the optional adjustment to basis (see sec. 743), adjust the applicable items of tax preference to reflect the election.

If you are a

- beneficiary of an estate or trust, see sec. 53(c);
- shareholder of an electing small business corporation, see sec. 58(d);
- participant in a common trust fund, see sec. 58(e);
- shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see sec. 58(f).

If you have tax preferences attributable to foreign sources, see sec. 58(g).

Line 3—Adjustment in Exclusion for Computing Minimum Tax for Tax Preferences for Short Period Returns

If this return is for a short period, enter your adjusted exclusion on line 3 computed by using this formula:

$$\$30{,}000 \times \frac{\text{number of days in taxable year}}{365}$$

However, if you are married filing separately or "certain married individuals living apart," substitute $15,000 for the $30,000.

Note: If line 2 is more than either the adjusted exclusion or $15,000, file this form even though there is no minimum tax due.

Line 7—Tax Carryover from Prior Year(s).—If in 1970, the total amount shown on line 7, Form 4625, was more than the amount shown on line 4, Form 4625, enter the excess of line 7 over line 4 on this line. See section 56(c).

Line 11—1971 Net Operating Loss Carryover to 1972

Under certain conditions, part or all of the amount shown on line 10 may be deferred to a subsequent year. See sec. 56(b).

Line 15—Minimum Tax deferred from Prior Year(s)

Enter amount of minimum tax deferred from prior years, if any (10 percent of the amount by which the net operating loss carryforward from a taxable year ending after December 31, 1969 reduced taxable income this year). See section 56(b). In computing the amount of minimum tax deferred from fiscal year 1969–70 which is imposed in a subsequent taxable year, the same proration rule applies to the subsequent computation that applied to the computation of the initial minimum tax liability in fiscal year 1969–70. See sec. 301(c) of Public Law 91–172 (Tax Reform Act of 1969).

☆ U.S. GOVERNMENT PRINTING OFFICE 1971 O—418 117 •58-0709350

Form **4726**
Department of the Treasury
Internal Revenue Service

Maximum Tax on Earned Income

▶ Attach to Form 1040 (or Form 1041).
▶ See instructions on back.

1971

Name(s) as shown on Form 1040 (or Form 1041) | Identifying number

Do not complete this form if—(a) Earned taxable income is:
$50,000 or less, and you checked line 1, Form 1040,
$100,000 or less, and you checked line 2 or line 5, Form 1040,
$70,000 or less, and you checked line 4, Form 1040,
$50,000 or less and this is an Estate or Trust return (Form 1041)
(b) You elected income averaging; or
(c) You checked line 3 or line 6, Form 1040.

1	Earned income (see instructions)	1	
2	Deductions (see instructions)	2	
3	Earned net income. Subtract line 2 from line 1	3	
4	Enter your adjusted gross income	4	
5	Divide the amount on line 3 by the amount on line 4. Enter percentage result here, but not more than 100%	5	
6	Enter your taxable income	6	
7	Multiply the amount on line 6 by the percentage on line 5	7	
8	Sum of 1971 items of tax preference in excess of $30,000 (or an amount equal to the excess of one half of the sum of your items of tax preference for 1970 and 1971 over $30,000, if greater)	8	
9	Earned taxable income. Subtract line 8 from line 7 (see instructions)	9	
10	If: you checked line 1, Form 1040, enter $50,000 you checked line 2 or 5, Form 1040, enter $100,000 you checked line 4, Form 1040, enter $70,000 Estate or trust, enter $50,000	10	
11	Subtract line 10 from line 9 (if zero or less, do not complete rest of form)	11	
12	Enter 60% of line 11	12	
13	Tax on amount on line 6 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) 13		
14	Tax on amount on line 9 (use Tax Rate Schedule in Form 1040 (or Form 1041) Instr.) 14		
15	Subtract line 14 from line 13	15	
16	If the amount on line 10 is: $50,000, enter $20,190 ($22,590 if estate or trust) $100,000, enter $45,180 $70,000, enter $30,260	16	
17	Add lines 12, 15, and 16. This is your maximum tax. Enter here and on line 19, Form 1040 (or line 24, Form 1041); however, if you had net long-term capital gain in excess of net short term capital loss, complete Computation of Alternative Tax below	17	

Computation of Alternative Tax

18	Amount from line 6	18	
19	Amount from Schedule D (Form 1040), line 15(a) (or line 20, Form 1041)	19	
20	Subtract line 19 from line 18 (**Caution:** *Line 9 cannot exceed this amount.*)	20	
21	Enter smaller of amount on Sch. D (Form 1040), line 13 or 14 (or enter amount from Sch. D (Form 1041), line 17(e)). **If line 21 does not exceed $50,000, check this block ☐ and omit lines 22 through 31.**	21	
22	Enter long-term gains from certain binding contracts, distributions, and installment sales (referred to as "certain subsection d gains"—see Sch. D (Form 1040) or Sch. D (Form 1041) instructions)	22	
23	Amount from line 22 or $50,000, whichever is larger. **If line 23 is equal to or greater than line 21, check this block ☐ and omit lines 24 through 31.**	23	
24	Enter 50% of line 23	24	
25	Add lines 20 and 24	25	
26	Subtract line 23 from line 21	26	
27	Enter amount from line 13	27	
28	Tax on amount on line 25 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)	28	
29	Subtract line 28 from line 27	29	
30	Enter 32½% of line 26	30	
31	Amount on line 29 or 30, whichever is smaller	31	
32	Tax on amount on line 20 (use Tax Rate Schedule in Form 1040 (or 1041) Instructions)	32	
33	Subtract line 32 from line 13	33	
34	Subtract line 33 from line 17	34	
35	If the block on line 21 or 23 is checked, enter 50% of line 19; otherwise, enter 25% of line 23	35	
36	Alternative tax, add lines 31 (if applicable), 34, and 35	36	
37	Enter here and on line 19, Form 1040, (or line 24 or 25, whichever is applicable, Form 1041) the amount on line 17 or line 36, whichever is smaller	37	

Instructions

The following instructions are numbered to correspond with the line numbers on the form

Line 1—Earned income.—"Earned income" generally means wages, salaries, professional fees, bonuses, commissions on sales or on insurance premiums, tips, and other amounts received as compensation for personal services actually rendered. It includes prizes and awards (other than gambling gains) and group-term life insurance purchased for employees that are includible in gross income.

If you perform personal services for a corporation, "earned income" means only that portion of income received from the corporation that represents a reasonable allowance for salaries and other compensation for personal services actually rendered. It also includes gains (other than capital gains) and net earnings derived from the sale or other disposition of, the transfer of any interest in, or the licensing of the use of property (other than goodwill) if your personal efforts created such property.

The entire amount you receive for the performance of professional services, such as services performed by a doctor, dentist, lawyer, architect, or accountant, will be treated as earned income if you are individually and personally responsible for the services performed, even though you employ assistants to perform all or part of such services.

If you are engaged in a noncorporate trade or business in which both personal services and capital are material income-producing factors, a reasonable allowance (but not more than 30% of your share of net profits of such trade or business) will be considered to be earned income. See Income Tax Regulations section 1 1348–3(a)(3) for rules on earned income from business in which capital is material.

For rules relating to income in respect of a decedent, see Income Tax Regulations section 1.1348–3(a)(4).

If you are a *nonresident alien*, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States.

"Earned income" does not include such income as dividends (including amounts treated as dividends by reason of section 1373(b) of the Internal Revenue Code and Income Tax Regulations section 1.1373–1), other distributions of corporate earnings and profits, gambling gains, or gains treated as capital gains under chapter 1 of the Internal Revenue Code

"Earned income" does not include any distribution to which sections 72(m)(5), 72(n), 402(a)(2), or 403(a)(2)(A) of the Internal Revenue Code apply, or any deferred compensation within the meaning of section 404 "Deferred compensation" for this purpose does not include any amount received before the end of the taxable year following the first taxable year of the recipient in which his right to receive such amount is not subject to a substantial risk of forfeiture

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business.

Sections 72(n), 402(a)(2), or 403(a)(2)(A) deal with certain lump-sum distributions from other qualified plans that are treated as capital gains or are subject to special averaging rules

See Income Tax Regulations section 1.1348–3(a)(5) for exceptions to definition of earned income

See Income Tax Regulations section 1.1348–3(b) for definition and examples of deferred compensation.

If you are a nonresident alien, "earned income" does not include salaries, wages, compensations, remunerations, emoluments, and other fixed or determinable annual or periodic gains, profits and income subject to tax at the rate of 30 percent (or lower treaty rate) under section 871(a)(1)(A) of the Internal Revenue Code.

Line 2—Deductions.—Include on this line any deductions that are required to be taken into account under section 62 of the Internal Revenue Code in determining adjusted gross income and are properly allocable to or chargeable against earned income. Such deductions include:

(1) deductions attributable to a trade or business from which earned income is or may be derived,

(2) expenses paid or incurred in connection with the performance of services as an employee,

(3) deductions allowable by sections 404 (employer contributions to an employer's trust or annuity plan) and 405(c) (employer contributions to qualified bond purchase plans) of the Internal Revenue Code,

(4) deductions allowable by section 217 (moving expense) of the Internal Revenue Code,

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension, etc., plans) of the Internal Revenue Code, and,

(6) a net operating loss deduction to the extent that the net operating losses carried to the taxable year are properly allocable to or chargeable against earned income. See Income Tax Regulations section 1.1348–2(d)(2)(vi) for more information on net operating loss deduction.

Line 8—Tax preference Offset.—See Income Tax Regulations section 1.1348–2(d)(3) for detailed information concerning items of tax preference to be taken into account to determine the tax preference offset.

Line 9—Earned taxable income.—"Earned taxable income" means the excess of the portion of taxable income attributable to earned net income over the tax preference offset. **Earned taxable income (line 9) may not exceed the excess of taxable income over 50 percent of the net section 1201 of the Internal Revenue Code gain (line 20).**

See Income Tax Regulations section 1.1348–2(d)(4) for illustrations showing computation of earned taxable income.

NOTE: If short period return, see Income Tax Regulations section 1 1348–2(c).

U.S. GOVERNMENT PRINTING OFFICE 1971 O—418-[illegible]

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

Declaration of Estimated Tax for Individuals

1971

Note: If any date shown falls on a Saturday, Sunday, or legal holiday, substitute the next regular workday.

1. Purpose of declaration–vouchers.—The declaration-vouchers are provided for paying currently any income tax (including self-employment tax but not the minimum tax on items of tax preference) due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in instruction 2. In general, the definitions of income, deductions, exemptions, etc., are the same as those on Form 1040.

2. Who must make a declaration.—Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam, and American Samoa shall make a declaration of his estimated tax if his total estimated tax (line 11 of worksheet) is $40 or more and he:

(a) can reasonably expect to receive more than $200 from sources other than wages subject to withholding; **OR**

(b) can reasonably expect gross income to exceed—

(1) $10,000 for a head of household or a widow or widower entitled to the special tax rates,

(2) $5,000 for other single individuals;

(3) $5,000 for a married individual not entitled to file a joint declaration;

(4) $5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed $10,000.

A nonresident alien who is required to file a declaration of estimated income tax must use Form 1040–ES(OIO).

NOTE—*Some taxpayers find it convenient to increase their withholding tax to avoid filing declarations. If you do so, make sure your balance due (exclusive of minimum tax on items of tax preference) on Form 1040 will be less than $40.* You may also request that tax be withheld on certain annuity or pension payments you receive. To do so, file Form W–4P with the payer of the annuity.

3. When to file declaration.—Your declaration must be filed on or before April 15, 1971, or such later date as is specified in instructions 6 and 7.

4. Where to file your declaration–voucher.

If your legal residence or principal place of business is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155
Virgin Islands Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155
Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931 file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

5. Payment of estimated tax.—Your estimated tax may be paid in full with the declaration, or in equal installments on or before April 15, 1971, June 15, 1971, September 15, 1971, and January 15, 1972. The first installment must accompany the declaration. Make check or money order payable to "Internal Revenue Service." Please write your social security number on your check or money order.

NOTE—Bills for estimated tax installments will not be sent to you. Please use the enclosed vouchers to forward your payments when due.

6. Farmers and fishermen.—If at least two-thirds of your gross income is from farming or fishing, you may file the declaration on or before January 15, 1972, instead of April 15, 1971. If you wait until January 15, 1972, you must then pay the entire amount of the estimated tax. However, if you file your final tax return on or before March 1, 1972, and pay the total tax at that time, you need not file a declaration for 1971.

7. Changes in income, exemptions, etc.—Even though your situation on April 15 is such that you are not required to file, your circumstances may change so that you will be required to file a declaration later. In such case the time for filing is as follows: June 15, if the change occurs after April 1 and before June 2; September 15, if the change occurs after June 1 and before September 2; January 15, 1972, if the change occurs after September 1. The estimated tax may be paid in equal installments on the remaining payment dates.

If by January 31, 1972, you file your 1971 income tax return and pay in full the balance of tax due, then on or before January 15, 1972, you need not—(a) file any required amended declaration; (b) file an original declaration which would be due for the first time on January 15, 1972; or (c) pay the last installment of estimated tax.

8. Overpayment Credit from Form 1040 for 1970.—If you had an overpayment on your 1970 return and elected to apply it as a credit to your 1971 estimated income tax, the amount will be automatically posted from your Form 1040 to your estimated tax account. It is not necessary for you to report the overpayment on your declaration–voucher. However, be sure to include this amount on line 13 of the worksheet in figuring the amount to be paid with your voucher.

If the credit equals or exceeds the estimated tax liability for the first installment, complete the Voucher by entering (a) the amount of estimated tax in item 1, and (b) a zero in item 2. The remaining vouchers should be filed only when the amount of the unused credit is less than the amount of the next installment due.

9. Amended declaration.—Use the Amended Computation schedule on page 2 if, after having filed a declaration, you find that your estimated tax is substantially increased or decreased. Show the amended estimated tax in item 1 of the next declaration–voucher filed.

10. Fiscal year.—If your return is not on a calendar year basis, change all dates to correspond with your fiscal year.

NOTE: For 1972, the deduction for a personal exemption will be $700 and the percentage standard deduction will be 14 percent of adjusted gross income limited to $2,000 ($1,000 if married filing separately). For information concerning proration of deductions, tax rates and other rules for fiscal year tax computation, consult an Internal Revenue Service office.

11. Penalty for failure to pay estimated income and self-employment tax.—A penalty of 6% a year is imposed by law for underpayment of installments of estimated tax except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least **80 percent** (66⅔% for farmers and fishermen) of the amount due (exclusive of minimum tax on items of tax preference) on the basis of the tax shown on the return for the taxable year, (b) is at least as much as would have been paid if based on the tax (including self-employment tax) shown on your 1970 return, or (c) is based on a tax computed by using your income for last year and this year's tax rates and exemptions. For additional exceptions in unusual cases see Form 2210. Farmers and fishermen see Form 2210F.

Exemption from the penalty due to service in a combat zone.—You may be exempt from the penalty for underpayment of estimated tax, if States, or in their support, in an area designated by the President as a "combat zone," or in an area outside the "combat zone" under conditions which qualified you for Hostile Fire Pay. Consult an Internal Revenue Service office for further information.

12. Publication 713, 1971 Tax Tables, Tax Rate Schedules, etc.—Publication 713 may be obtained at an Internal Revenue Service office. It also provides information about the maximum tax on earned income for 1971.

How to Use the Declaration–Voucher

1. Fill out the worksheet on page 2 to figure your estimated tax for 1971.
2. Enter your social security number, name and address on the voucher.
3. Enter the amount shown on line 11 of the worksheet in item 1 of the voucher.
4. Enter the amount shown on line 14 of the worksheet in item 2 of the voucher.
5. Sign the voucher and detach at perforation.
6. Attach check or money order to the voucher and mail to the address shown in instruction 4. Then fill in Record of Estimated Tax Payments schedule on page 2.

For each later installment (line 12 of the worksheet less any overpayment credit applicable to the installment) enter your payment in item 2 of the voucher, attach remittance and mail. However, if you must amend your estimate, then:

1. Fill out the Amended Computation schedule on page 2.
2. Enter the revised amounts of estimated tax and payment on the related voucher.
3. Sign the voucher, detach at perforation and mail with required payment.

For each later installment, enter your payment (line 4 of the Amended Computation schedule) in item 2 of the voucher, attach remittance and mail.

GPO 16—81176-1 370-074

2 Estimated Tax Worksheet (Keep for your records—**Do not file**)

Name | Social Security Number

1 Total income expected in 1971 (see Form 1040, line 18) . . . . .

TAX TABLE USERS OMIT LINES 2 AND 3 AND ENTER TAX FROM TAX TABLE ON LINE 4

2a If you expect to itemize deductions, enter estimated total of such deductions. If you do not expect to itemize deductions, enter 13% of line 1 (limited to $1,500, ($750 if married filing separately)). . . . .

2b Exemptions ($650 for each, including additional exemptions for age and blindness) . . . . .

3 Line 1 less the total of 2a and 2b. This is your estimated taxable income . . . . .

4 Tax on amount on line 3. . . . . .

5 Tax from recomputing prior year investment credit (see Form 4255) . . . . . .

6 Estimate of 1971 self-employment income $_____; if $7,800 or more, enter $585.00; if less, multiply the amount by .075. (If joint declaration and both have self-employment income, make separate computations) . . . . . .

7 Add lines 4, 5, and 6 . . . . . .

8 Credits (see Form 1040, line 22 and Form 4136, line 6) . . . . . .

9 Line 7 less line 8 . . . . . .

10 Estimated income tax withheld and to be withheld during entire year 1971 . . . . . .

11 Estimated tax. (Line 9 less line 10.) Enter here and in item 1 on declaration–voucher. If $40 or more, file the declaration–voucher even though line 14 may show zero. If less than $40, no declaration is required . .

12 Computation of Installments— If declaration is due to be filed on: April 15, 1971, enter ¼ of line 11; June 15, 1971, enter ⅓ of line 11; September 15, 1971, enter ½ of line 11; January 15, 1972, enter amount on line 11 . . . . . .

13 Enter amount of last year's overpayment elected for credit to 1971 estimated tax. However, if you desire to spread the credit, divide it by the number of installments and enter the result here. **NOTE:** Such elected amount is automatically credited to your account . . . . . .

14 Amount to be paid. (Line 12 less line 13.) Enter here and in item 2 on original declaration–voucher. If zero, enter zero in item 2 of declaration–voucher . . . . . .

Amended Computation

(Use if estimated tax is substantially changed after the first declaration–voucher filed.)

1 Amended estimated tax. (Enter here and in item 1 of declaration–voucher.) . . . . .

2 Less:

(a) Amount of last year's overpayment elected for credit to 1971 estimated tax . . .

(b) Payments made on 1971 declaration . .

(c) Total of lines 2(a) and 2(b) . . . . .

3 Unpaid balance (line 1 less line 2(c)) . . .

4 Amount to be paid (line 3 divided by number of remaining installments). (Enter here and in item 2 of declaration–voucher.) . . . .

Record of Estimated Tax Payments

Voucher number	Date (a)	Amount (b)	1970 overpayment credit applied to installment (c)	Total amount paid and credited from Jan. 1 through the installment date shown. Add (b), and (c) (d)
1				
2				
3				
4				
Total ▶				

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1971

To be used for making declaration and payment

Voucher 4
(Calendar Year—Due January 15, 1972)

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

Fiscal year taxpayers—See instructions.

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending . . . . . (month and year) $. . . . . .

2. Amount of this payment $. . . . . (also enter in your Record of Payments above)

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration

Return this voucher with check or money order payable to "Internal Revenue Service."

GPO 16—81176-1 370-074

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1971

Voucher 3
(Calendar Year—Due September 15, 1971)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax.

Fiscal year taxpayers—See instructions.

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending ..... (month and year) $.....

2. Amount of this payment (also enter in your Record of Payments on page 2) $.....

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1971

Voucher 2
(Calendar Year—Due June 15, 1971)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax

Fiscal year taxpayers—See instructions.

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

*1. Estimated tax (or amended estimated tax) for the year ending . . . . . (month and year) $ . . . .

2. Amount of this payment . . $..... (also enter in your Record of Payments on page 2)

*Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

*Complete only if this is an original or amended declaration.

Return this voucher with check or money order payable to "Internal Revenue Service."

Detach here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

Estimated Tax Declaration—Voucher for Individuals—1971

Voucher 1
(Calendar Year—Due April 15, 1971)

To be used for making declaration and payment

See instruction 8 for information on overpayment elected for credit to 1971 estimated tax

Fiscal year taxpayers—See instructions.

Your social security number | Spouse's social security number

Please type or print

First name and initial (if joint declaration, use first names and middle initials of both) | Last name

Address (Number and street)

City, State, and ZIP code

1. Estimated tax for the year ending .... (month and year) $ . . . . . .

2. Amount of this payment . . $..... (also enter in your Record of Payments on page 2)

Sign here ▶ Your signature

▶ Spouse's signature (if joint declaration)

Return this voucher with check or money order payable to "Internal Revenue Service."

Where to File Your Declaration—Voucher

4

If your legal residence or principal place of business is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St Ogden, Utah 84405
Illinois, Iowa Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Robsevelt Boulevard Philadelphia, Pennsylvania 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St Thomas, Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931: file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

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Where to File Your Declaration—Voucher

If your legal residence or principal place of business is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St. Ogden, Utah 84405
Illinois, Iowa Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands Non permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands. Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas, Virgin Islands 00801

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Where to File Your Declaration—Voucher

If your legal residence or principal place of business is in this State	Use this mailing address
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania Virginia	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Indiana Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Oklahoma, Texas, Wyoming	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, California, Hawaii Idaho, Montana, Nevada, Oregon, Utah, Washington	Internal Revenue Service Center 1160 West 1200 South St Ogden, Utah 84405
Illinois, Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Missouri 64170
Connecticut, Maine Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Massachusetts 01812

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Puerto Rico (or if excluding income under section 933)	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands Non permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
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U S citizens with foreign addresses (except A P O and F P O) and those excluding income under sec. 911 or 931: file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

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